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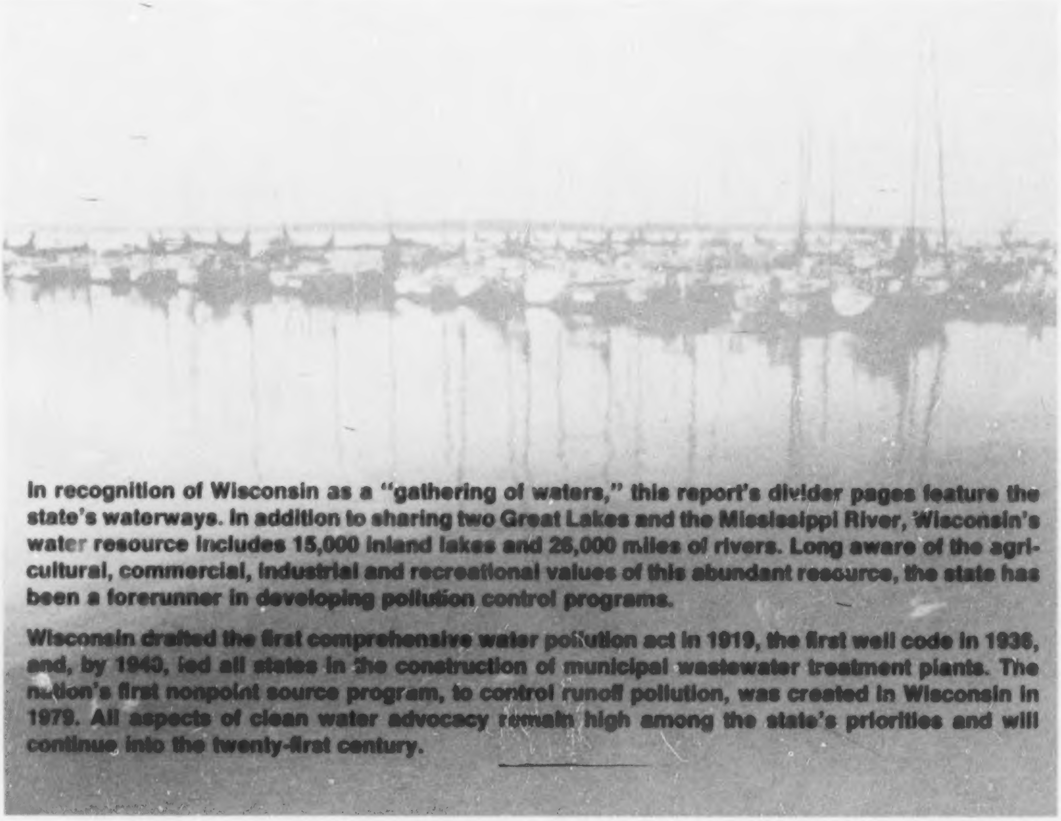
Annual Fiscal Report

For the Year Ending June 30, 1989

STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
STATE BUREAU OF FINANCIAL OPERATIONS

WISCONSIN

DOA-6082P



In recognition of Wisconsin as a "gathering of waters," this report's divider pages feature the state's waterways. In addition to sharing two Great Lakes and the Mississippi River, Wisconsin's water resource includes 15,000 inland lakes and 26,000 miles of rivers. Long aware of the agricultural, commercial, industrial and recreational values of this abundant resource, the state has been a forerunner in developing pollution control programs.

Wisconsin drafted the first comprehensive water pollution act in 1919, the first well code in 1936, and, by 1940, led all states in the construction of municipal wastewater treatment plants. The nation's first nonpoint source program, to control runoff pollution, was created in Wisconsin in 1979. All aspects of clean water advocacy remain high among the state's priorities and will continue into the twenty-first century.

Photo by Robert Queen

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STATE OF WISCONSIN
1989 ANNUAL FISCAL REPORT
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APPENDIX

D.1 Detail of State Government Operations. This has been issued as a separate document containing Exhibit B-3 above (Summary of Operations by Function) and Schedules A-1 through A-8 (Summaries of Operations by Individual Functional Areas). Copies of the appendix are available on request to:

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Department of Administration

101 South Webster Street • Madison, Wisconsin

October 13, 1989

The Honorable Tommy G. Thompson
Members of the Legislature

This report presents statements on the financial position and operations of the State of Wisconsin for the fiscal year ended June 30, 1989. Displayed are major sources of revenues and major categories of expenditures for the general and other funds compared to the prior year. The opinion of the State Auditor is included.

The General Fund has an unreserved undesignated balance of $375 million as of the end of the fiscal year. This is $239.2 million higher than the $135.8 million estimate that was projected in the last fund condition statement compiled at the close of the legislative session. The variance is primarily the result of taxes which were $177 million higher than expected. Expenditures from sum sufficient appropriations were $60.7 million under budget. However, lapses from all other General Purpose Revenue (GPR) appropriations and reserves were $8.7 million less than budgeted, resulting in net spending that was $52.0 million below budget.

GPR tax revenues were $5.536 billion compared with $5.174 billion in the prior year, an increase of $362 million or 7 percent. Actual departmental revenues in the General Fund increased from $77 to $98 million.

GPR expenditures were $5.452 billion compared to $5.246 in the prior year, an increase of $206 million or 3.9 percent. This marks the second year in a row that the increase in state GPR spending was below 4 percent and below the inflation rate. The 3.9 percent increase represents the fifth smallest GPR annual increase in spending in the last 26 years. The increase is also within the expenditure guidelines proposed by the Wisconsin Expenditure Commission to move the state closer to the 50 state average in spending per $1,000 of personal income.

GPR payments to local communities and school districts increased by $56.4 million or 1.8 percent. The 1.8 percent increase is primarily due to the use of non-GPR Lottery funds to pay for much of the increase in state school aids, which increased 6.1 percent from all fund sources. Payments of aids to individuals and organizations increased by $85.9 million or 8.8 percent. The cost of operations of state government went up by $63.5 million or 5.2 percent. State GPR spending for operations including debt service for the University of Wisconsin system, increased by $26 million or 4.1 percent. State operations GPR spending for all other state agencies increased by $37.5 million or 6.4 percent.

The state continued its policy of issuing operating notes in fiscal year 1989 to meet short-term cash needs. Operating notes of $350 million were issued July 12, 1988 and were repaid on June 15, 1989. Operating notes are the least expensive method of ensuring that large local assistance payments can be provided at the beginning of each fiscal year before all state revenues are received. The issuance of operating notes once again resulted in a net savings to the General Fund, through increased investment earnings and reduced interfund borrowing costs. The savings for fiscal year 1989 was $10.8 million.

The State of Wisconsin is in the process of adopting generally accepted accounting principles (GAAP) for purposes of financial reporting. The state will be fully converted for fiscal year 1990 and a comprehensive annual financial report will be published under GAAP standards early in 1991. This administration is committed to achieving this higher goal of excellence in financial reporting.

Respectfully submitted,

James R. Klauser
Secretary
Department of Administration

W J Raftery

William J. Raftery, CPA
Director, State Bureau of
Financial Operations

Economic Section

Many of the state's northern rivers traverse remote, rugged terrain, producing whitewater, rapids and waterfalls. At Copper Falls, the Bad River drops 40 feet near Mellen. On the Peshtigo River, four hydroelectric plants operate within a fifteen mile run. Where flow levels are less dangerous, these swift rivers are favorites for rafting and kayaking.

THE YEAR IN SUMMARY

REVENUE HIGHLIGHTS

General purpose tax revenue for the fiscal year ending June 30, 1989 (FY 1989) totaled $5.536 billion, an increase of 7 percent from the prior year figure of $5.174 billion. Total collections for the fiscal year were about 1 percent above the May 1989 revised estimates prepared by the Department of Revenue (DOR) and the Legislative Fiscal Bureau (LFB). Actual collections exceeded the LFB revised estimates by $60 million (and exceeded DOR revised estimates by $67.9 million). Most of the difference is explained by additional individual income tax collections of $61.1 million. Of the other major tax sources, the general sales and use tax raised an additional $13.2 million, but corporate taxes yielded $11.6 million less than expected.

The share of GPR taxes from the individual income tax increased from 44.8 percent in FY 1988 to 46.5 percent in FY 1989. The sales tax share remained relatively constant, accounting for 34.2 percent in FY 1988 and 34.1 percent in FY 1989, while the corporate share declined from 8.9 percent to 8.1 percent.

In general, the results relative to the May 1989 estimates are consistent with the historical margin of error for estimates with a similar forecasting time frame, but the estimating error for the individual income tax is somewhat higher than usually expected.

In the following text, "estimate" refers to the May 1989 LFB estimate.

Individual Income Tax: Individual income tax collections in FY 1989 totaled $2.576 billion, or 11 percent more than the $2.32 billion collected in FY 1988. Collections were $61.1 million (2.4 percent) more than the $2.515 billion estimate.

The largest component of individual income tax collections is withholding from wages and salaries, which increased 4.4 percent from $2.22 billion to $2.32 billion. The growth rate was adversely affected by revised withholding tables (May 1988) reflecting income tax rate reductions.

Estimated payments increased 13.8 percent from $382 million to $435 million. However, through March the growth rate was only 2.4 percent. The growth rate after March was 36.2 percent, including a 57.4 percent increase in April and 21.6 percent in June. The degree of unanticipated revenue from estimated payments in April and June is consistent with a similar pattern experienced by the federal government.

Payments with tax returns increased 27.6 percent from $125.5 million to $160.1 million and refunds declined 8.9 percent from $600 million to $546.7 million. In part, these results reflect the May 1988 revision in withholding tables. Through March, payments with returns were down 18.2 percent from $40.1 million to $32.8 million. In April, payments increased 48 percent from $79 million to $117 million. Aside from the effect of the withholding table change, this increase is consistent with the increase in federal collections of payments with returns and estimated payments related to the 1988 tax year.

The Homestead Credit decreased 4.2 percent to $99.45 million while the Farmland Preservation Credit decreased 3.6 percent to $28.3 million (individual $27.9 million, corporate $0.4 million). The Drought Credit was $18.4 million (individual $18.1 million, corporate $0.3 million). The offset for endangered resources increased 14.7 percent from $533,000 to $612,000. Additional and delinquent tax collections increased 9.5 percent from $56.6 million to $62 million.

Aside from the special farmers' drought credit, the most significant change effective for the 1988 tax year was the increase in the school property tax/rent credit available to homeowners and renters from 6.9 percent to 8.5 percent, with the maximum credit increasing from $138 to $170.

Collections in FY 1989 continued to reflect significant direct and indirect effects of the Federal Tax Reform Act of 1986.

The following law changes enacted as part of the 1989-91 Biennial Budget will affect FY 1990 collections:

1. The most significant change is the adoption of a one-time school property tax/rent credit, payable by separate check in April 1990. The additional credit is equal to 6.5 percent of property taxes or rent equivalent reported on 1987 income tax returns and 6.5 percent of property taxes or rent equivalent reported on 1988 income tax returns.
2. On an ongoing basis beginning with tax year 1989, the school property tax/rent credit will increase from 8.5 percent to 10 percent on property taxes or rent equivalent not exceeding $2,000.
3. In response to a U.S. Supreme Court decision, the state has adopted a tax exemption for federal retirees who were members of or retired from the federal civil service or the military prior to 1964.
4. The married couple credit was reduced from 2.5 percent of the first $18,000 of the lower-earning spouse's earned income to 2 percent of the first $15,000.
5. Most of the changes resulting from the Technical and Miscellaneous Revenue Act of 1988 (TAMRA) were adopted, including repeal of the uniform capitalization rules for certain animal producers, depreciation changes for farm property, various accounting changes, and taxation of amounts received from investment-oriented life insurance contracts.

General Sales and Use Tax: Collections from the 5 percent general sales and use tax increased 6.7 percent from $1.769 billion to $1.888 billion, or $13.2 million (0.7 percent) more than estimated in May 1989.

While the growth rate of initial collections declined from about 8.7 percent for the fourth quarter of 1988 to 6.7 percent and 5.9 percent during the first two quarters of 1989, the anticipated decline in economic factors affecting consumption expenditures failed to materialize, and it appears that Wisconsin consumption was relatively stronger than that of the U.S.

Additional collections (resulting from audit activities) increased 7 percent to $41.8 million. Delinquent collections fell 4.6 percent to $18.3 million.

Corporation Franchise and Income Tax: Corporate collections decreased 2.8 pecent in FY 1989 from $461.4 million to $448.4 million following a 2 percent decline in FY 1988 from the peak collections of $470.7 million in FY 1987. Collections were $11.6 million (2.5 percent) less than the $460 million estimate.

Estimated payments increased 4.4 percent from $451 million to $471 million, but June 1989 collections fell 6.75 percent to $89.4 million from the relatively high $95.9 million for June 1988. Offsetting increased estimated payments was a 39.6 percent increase in refunds from $58.5 million to $81.6 million. Additional and delinquent collections fell 24.7 percent in FY 1989 from $32 million to $24 million following a 44 percent decline in FY 1988 from the unusually high $57 million collected in FY 1987. Payments with returns declined 4.8 percent from $36.4 million to $34.7 million.

Excise Taxes: Cigarette tax collections decreased 1.2 percent from $143.2 million to $141.45 million compared to the $145 million estimate. The decline is partly attributed to an acceleration of certain collections which had the effect of shifting about $1.8 million from FY 1989 to FY 1988. Consumption declined 2.4 percent following a similar fall in FY 1988, reflecting continuation of a national trend of reduced consumption resulting from health concerns.

Liquor tax collections increased 4.2 percent from $29.1 million to $30.3 million compared to the $30 million estimate. Beer tax collections declined 0.7 percent from $9.5 million to $9.4 million compared to the $9.5 million estimate. Collections remained below the $10.3 million peak year of FY 1984. The 20 percent tobacco products tax increased 2 percent from $4.1 million to $4.2 million compared to the $4.1 million estimate.

Inheritance, Estate and Gift Taxes: Inheritance and estate taxes decreased 0.5 percent from $94.3 million to $93.8 million compared to the $92 million estimate. The decline is related to the five-year phase-out of the inheritance tax, which began to affect collections significantly during the last half of the fiscal year. Gift tax collections increased 10.2 percent from $3.8 million to $4.2 million compared to the $4 million estimate, despite the phase-out of the tax.

Public Utility Taxes: Public utility taxes declined 0.4 percent from $242.8 million to $241.9 million compared to the $241.8 million estimate. The decline in utility tax collections is largely due to reductions in the gross receipts tax on telecommunication companies. Further tax reductions enacted in the 1989-91 Biennial Budget will affect FY 1990 collections.

Insurance Company Taxes: Insurance company taxes, generally based on premiums, fell 0.7 percent from $71.8 million to $71.3 million compared to the $72 million estimate. Premiums have been under competitive pressure, which has been greater than anticipated.

Real Estate Transfer Fee: The state's share of real estate transfer fees increased 2.9 percent from $17.2 million to $17.7 million following a 5.7 percent decrease in FY 1988 from peak collections of $18.2 million in FY 1987.

Note: Percent changes were calculated prior to rounding.

EXPENDITURE HIGHLIGHTS

Overall state General Purpose Revenue spending in 1988-89 rose 3.9 percent, as shown in Table 1. This compares with a 3.5 percent growth rate in 1987-88.

Within this overall increase, aids to individuals and organizations accounted for the largest categorical rise in spending at 8.8 percent, compared with a 4.1 percent decrease in the prior year. State operations expenditures increased by 5.2 percent, slightly below the 5.4 percent increase in 1987-88. Within this state operations total, general tax supported spending growth for the University of Wisconsin System declined from the 6.7 percent reported for the prior fiscal year to 4.1 percent in 1988-89. Local assistance increased by 1.8 percent compared to a 5.3 percent increase the prior year. The 1.8 percent increase primarily reflects the use of non-GPR Lottery funds to pay for much of the increase in state school aids.

As shown in Table 1, local assistance comprises the largest proportion of total GPR spending at 57.1 percent, down slightly from the 58.3 percent of total in 1987-88. State operations spending constitutes 23.4 percent of total GPR, up fractionally from the prior year's 23.1 percent. Aid payments to individuals and organizations rose to 19.5 percent of total general purpose revenue expenditures in 1988-89, up from 18.6 percent in 1987-88.

The GPR budget is shaped by the ten largest programs presented in Table 2. Each of these program's expenditures is described immediately following this section.

Table 1
GPR Expenditures
($ Millions)
1988-89

	FY88	% Total	FY89	% Total	Change in Spending FY89-FY88	Percent Change
Local Assistance	$3,056.2	58.3%	$3,112.6	57.1%	$56.4	1.8%
Aids	976.2	18.6	1,062.1	19.5	85.9	8.8
State Operations						
UW System	628.5	12.0	654.5	12.0	26.0	4.1
All Other Agencies	585.2	11.1	622.7	11.4	37.5	6.4
TOTAL	$5,246.1	100.0%	$5,451.9	100.0%	$205.8	3.9%

Table 2
TOP TEN PROGRAMS
GPR Expenditures

	FY88	% of Total	FY89	% of Total	Change in Spending FY89-FY88	Percent Change
School Aids	$1,476.1	28.1%	$1,496.3	27.4%	$20.2	1.4%
Shared Revenues	779.4	14.9	791.4	14.5	12.0	1.5
UW System*	576.5	11.0	597.8	11.0	21.3	3.7
Medical Assistance	470.2	8.9	532.1	9.8	61.9	13.2
Property Tax Credits	319.2	6.1	319.3	5.9	0.1	0.0
Income Maintenance	194.4	3.7	168.9	3.1	-25.5	-13.1
Community Aids	186.9	3.6	178.9	3.3	-8.0	-4.3
Property Tax Relief to Individuals	133.2	2.5	146.2	2.7	13.0	9.8
Corrections*	131.6	2.5	137.4	2.5	5.8	4.4
VTAE Aids	80.2	1.5	85.0	1.6	4.8	6.0
All Others	898.4	17.2	998.6	18.2	100.2	11.2
TOTAL GPR EXPEND.	$5,246.1	100.0%	$5,451.9	100.0%	$205.8	3.9%

* Excludes Debt Service

School Aids: State assistance to Wisconsin's 431 school districts and 17 public library systems increased by $89.6 million, from $1,476.1 million (GPR) in 1987-88 to $1,565.7 million (GPR and segregated revenues) in 1988-89, representing an increase of 6.1 percent. This increase was comprised of $20.1 million in general tax supported revenues and $69.4 million in lottery proceeds. The additional state assistance enabled the state to reimburse an estimated 45.5 to 46.0 percent of school costs in 1988-89. However, despite this increase in state aid, growth in local school spending resulted in a statewide net property tax increase for schools of approximately 9.0 percent.

There are two major types of school aid. Approximately 80 percent of school aids are general aids, distributed by a formula designed to equalize each school district's property tax base. The remaining 20 percent are categorical aids, distributed based on local expenditures for specific activities or educational programs. The major categorical aid programs are handicapped education aid (65 percent of all categorical aid) and special transfer (integration) aid.

Shared Revenue: State shared revenue provides unrestricted aid to municipal and county governments. Shared revenue is distributed primarily through equalized aidable revenue payments (80 percent) and per capita payments (18 percent). The 1988-89 shared revenue payment was $791.4 million, an increase of $12 million over 1987-88. Statewide, shared revenue payments provide municipalities with about 26 percent and counties with about 8 percent of their operating revenues.

UW System: In 1987-88, a comprehensive program was initiated to increase the quality of the UW system, alleviate overcrowding and reduce the time needed for students to graduate. This included a four-year management plan to reduce enrollment by 5 percent or 7,000 students. By 1988-89, enrollment counts had been reduced 2,380.

Total general purpose revenue UW System expenditures increased by $26.0 million, or 4.1 percent, in 1988-89.

In 1988-89, the remaining 240 of 341 newly-approved faculty positions were funded. While tuition levels increased approximately 6.9 percent, UW tuition remains the ninth lowest among "Big 10" universities.

Medical Assistance: Wisconsin's Medical Assistance (MA) program, which is state and federally funded, pays for medical services to certain categories of low income persons. Included are blind, aged, and disabled persons, recipients of Aid to Families with Dependent Children and Supplemental Security Income, and other low income individuals who have high medical expenses. In 1988-89, MA expenditures were $1.266 billion, of which $532.1 million was GPR and the balance federal. This amount represents a spending increase of 10.6 percent (13.2 percent for GPR) over the previous year. In comparison, all funds expenditure growth in MA the previous year was 2.9 percent.

The 1988-89 increase is partially attributed to claims paid during the fiscal year that were carried over from the previous fiscal year as a result of a claims processing backlog at the state's Medicaid fiscal agent. In addition, several policy changes were passed into law during the 1987 and 1989 legislative sessions. These included the addition of new covered services, increases in nursing home payments and expansion of MA services to certain pregnant women and their children. The state also paid a settlement totaling almost $11.0 million to the federal government related to matching funds inappropriately claimed for services in certain institutions for mental diseases.

State Property Tax Credits: State property tax credits are universal percentage credits, i.e., the state provides funds to local governments to pay a percentage of each property owner's taxes. Funding for the credits in 1988-89 was $319.3 million, basically unchanged from 1987-88. The 1988-89 General Government and School Levies credits offset slightly more than 9 percent of 1988 gross property taxes levied for all purposes statewide.

Income Maintenance — Aid to Families with Dependent Children: The Aid to Families with Dependent Children (AFDC) program is the state's primary cash assistance program that provides income to children and their guardians who lack adequate financial support. An average 250,000 individuals per month received AFDC benefits in 1988-89; over two-thirds of these recipients are dependent children.

Wisconsin provided $439 million in AFDC benefits during the 1988-89 fiscal year. Of this amount, $168.9 million was state GPR and $270.1 million was federal funding. Total expenditures for AFDC in 1988-89 declined by 13.4 percent, with state expenditures decreasing by 13.2 percent. The decrease in expenditures may be attributed to a variety of factors, including: a decline in the number of families needing AFDC-Unemployed parent benefits, paid to intact families; an increase in child support collections, which offset AFDC expenditures; the success of Wisconsin's welfare reform initiatives; and continued growth in the state's economy.

Community Aids: Community Aids are state and federal funds distributed to counties to fund various human services. Total expenditures reached $244.5 million in 1988-89, of which $178.9 million was GPR. This overall expenditure level is a decrease of $8.3 million from 1987-88 and reflects the completion of a transfer of maintenance-of effort in Youth Aids funding from community aids to the youth aids appropriation and the transfer of funds for Supportive Home Care,due to the addition of Personal Care as a benefit under Medical Assistance. There was also a reduction in federal expenditures due to a reduction in the Social Services Block Grant.

Property Tax Relief to Individuals: The Homestead Credit, Farmland Preservation Credit and the Farmers' Drought Credit are "circuit-breaker" tax credits. Circuit-breakers aid households overburdened by property taxes in excess of their ability to pay. Claimants receive a credit against their state income tax liability or a refund check.

Wisconsin's Homestead Credit pioneered property tax relief through circuit-breakers. The program remains one of the nation's leaders in providing circuit-breaker relief, ranking fourth among the states in comprehensiveness and per capita expenditures for residential property tax relief. Homestead Credit expenditures of $99.4 million in 1988-89 represented a modest decrease of -4.2 percent over the prior year, reflecting the growth in state personal income. These credits benefited over 248,000 low-income home owners and renters — over half of them elderly — averaging $350 per recipient.

The Farmland Preservation Credit provides a refundable credit to farmers who qualify through exclusive agricultural zoning or individual farmland preservation agreements. Wisconsin's Farmland Preservation Credit is one of only two similar state programs in the country. Farmland Preservation Credit expenditures totaled $28.3 million in 1988-89, a modest decline of 3.7 percent over the prior year. The number of credit recipients actually increased to nearly 24,000 compared to about 23,000 a year earlier. However, the average credit declined from $1,280 to $1,182. The smaller average credit reflected the 11.9 percent statewide decline in farm property taxes due in part to low or no growth in agricultural valuations.

The Farmer's Drought Credit was a one-time credit created in 1988-89 to relieve agricultural property taxes. This credit paid up to 10 percent of farm property taxes for more than 56,500 farmers. The average claim amounted to $325 for a total expenditure of $18.4 million.

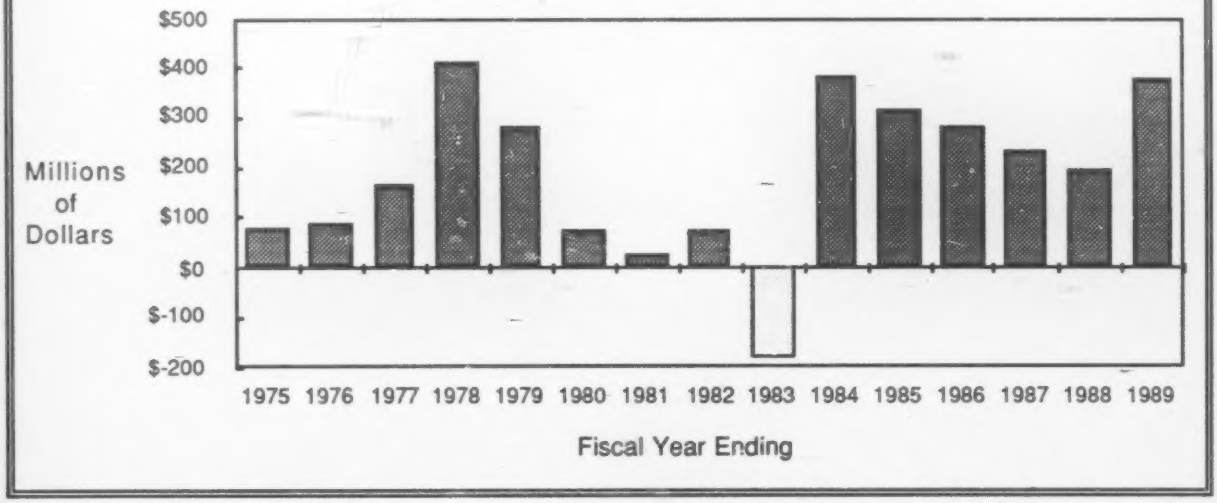
Correctional Services: In 1988-89, Wisconsin's correctional populations and related expenditures continued to increase. The average daily population of incarcerated felons under the supervision of the state Division of Corrections increased from 5,790 in 1987-88 to 6,232 in 1988-89. Total expenditures (less debt service) for correctional operations were $175.9 million ($137.4 million GPR) in 1988-89 compared to $168.2 million ($131.6 million GPR) in 1987-88. During 1988-89, expansion or new construction was started at correctional institutions at Oshkosh, Racine, Burke and at the Southeast Women's Correctional Center at Union Grove. Collectively, these projects will add 642 beds when completed. Expansion in the use of electronic monitoring is also being used as a means of alleviating overcrowding in institutions.

VTAE Aids: In 1988-89, state general aid for vocational, technical and adult education totaled $85 million GPR, an increase of $4.8 million or 6 percent over the prior year's GPR allocation.

In addition to general aid, districts are eligible for state funding from the incentive grants appropriation, totaling $4.8 million. This appropriation was increased by over $4 million in the 1988-89 fiscal year. From these funds districts receive state assistance to maintain educational programs that would otherwise be eliminated because of the districts' financial limitations. Also available under the incentive grants are funding for expansion of adult literacy services, funding for new or expanding programs for emerging occupations and funds for purchase of high cost instructional equipment.

The sixteen VTAE districts provide occupational education to more than 436,700 individuals through programs ranging from associate degrees to short-term course work in specific occupational skill areas. The VTAE also contributes to the state's economic development through a variety of technical assistance and customized training efforts.

15-Year Comparison of Wisconsin's General Fund Unreserved Balances



WISCONSIN INVESTMENT CLIMATE

Economic development continued to be a top priority during the 1988-89 fiscal year. Programs which the Governor and the Legislature created in the prior fiscal year were implemented and several new programs were created. These programs, combined with other intitiatives undertaken over the past several years, have begun paying dividends. The 1988-89 fiscal year has been one of expanded economic growth, higher employment and increasing new business startups. A Washington-based research organization named the State of Wisconsin as one of the top ten states in economic performance during the last year.

In the 1988-89 fiscal year, the following new economic development initiatives were undertaken:

International Trade: The Department of Development opened new foreign trade offices in Tokyo, Japan and Seoul, South Korea. These new offices will enhance the international trade program which also includes offices in Germany and Hong Kong.

Economic Development Marketing: The state's effort to market its business climate was expanded. The Department of Development will now be better able to promote the state's business climate and to encourage firms to locate and grow in Wisconsin. The state's marketing effort was instrumental in getting the University of Wisconsin-Madison designated as a "Center of Excellence" and attracting up to $5 million for a research program on X-ray lithography. In addition, the state's marketing effort was successful in attracting the prestigious INC 500 National Conference for Wisconsin in 1990. The annual conference, which will be held in Milwaukee and Lake Geneva, will provide a unique opportunity for executives from the nation's fastest growing small companies to explore Wisconsin as a location for new and expanding business operations.

Development Zones: Rules to implement the state development zone program were promulgated, providing for eight development zones to be created in areas of high unemployment and low income. The creation of the development zones will encourage businesses to locate in areas in need of economic revitalization through a variety of tax credits. Applications were received and evaluated for almost 20 communities, with the final selection made in September 1989. The eight zones will be evenly distributed between urban and rural areas, with one zone in the City of Milwaukee and one zone on the Stockbridge Indian Reservation.

Small Business Innovation Research Program: This program, which assists small firms in competing for federal innovation research grants, was implemented this year. During 1988-89, conferences and workshops were held throughout the state to educate small businesses in competing for federal research grants.

Minority Business Development: The Governor's Committee on Minority Business completed its work and developed a comprehensive report on minority business development in Wisconsin. The report outlined several recommendations for improving the level of support and assistance for minority business development efforts. In response to the findings of the Committee, the Governor and the Legislature included funding in the 1989-91 state budget for a minority business grant and loan program, minority business "incubators" (shared facilities designed to promote growth) and a small business loan guarantee program. These programs will improve employment and business development opportunities for minorities in Wisconsin.

Rural Development: The Rural Development Coordinating Council completed its work and submitted a package of recommendations for legislative action. The Governor and the Legislature expanded funding for rural development programs in the 1989-91 state budget. These programs, which include a new rural economic development grant and loan program, a new agricultural diversification program, a new agricultural development loan guarantee program and additional funding for rural development outreach, will target technical assistance and business/agricultural development financing to rural communities in Wisconsin. As a comprehensive package, these programs will encourage business start-ups and expansions in rural areas and will promote the development of new agricultural technologies and diversification opportunities that will stimulate economic growth in Wisconsin's agricultural and rural communities.

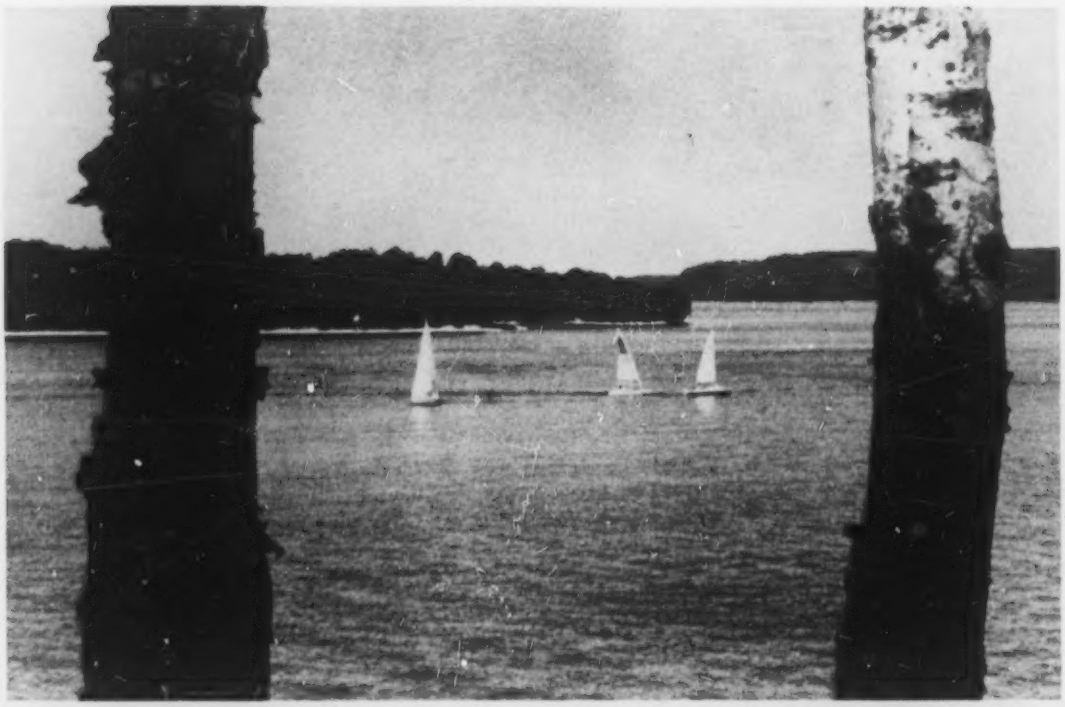
Science and Technology: The Governor's Council on Biotechnology and the Legislative Council's Special Committee on Biotechnology both completed their initial reports and submitted legislative recommendations in 1988-89. The Governor and the Legislature provided additional funds for the creation of a Manufacturing Modernization Center in the Department of Development to provide assistance to Wisconsin's manufacturing businesses in upgrading production technologies and processes; created an applied research program to fund early-stage research in technology and biotechnology; provided funding for technology-based "incubators" and the creation of a technology seed capital fund to encourage technology-related business start-ups; and provided additional funding for promotion of Wisconsin's science and technology assets and the establishment of a science and technology clearinghouse. In addition, the 1989-91 state budget provided approximately $1.9 million for university research projects related to industry, agriculture, biotechnology, groundwater management and other applied research. These initiatives will improve Wisconsin's competitive position by encouraging both the development and application of new and more efficient technologies in industry and agriculture.

Community Development. The Main Street program is a comprehensive downtown economic revitalization program that was fully implemented in 1988-89. In October, 1988, five communities were selected to participate in the first year of the Main Street pilot program. The 1989-91 state budget expanded the program to additional communities. The Governor and the Legislature also approved approximately $1.6 million for the 1989-91 biennium for a new community-based economic development program in the Department of Development which will provide grants to local business development organizations and municipalities to promote business development in economically distressed communities.

Tourism Promotion. During 1988-89, the Department of Development's Division of Tourism Development mounted an advertising and promotion campaign that generated a response almost 20% greater than any prior campaign in tourism history. This effort was directed by the new strategic marketing plan and funded by a more competitive budget of $5 million annually. Due to the success of the past year's tourism campaign, the Governor and the Legislature increased funding to approximately $7 million annually for the 1989-91 biennium.

Many existing programs continue to provide important assistance to businesses. These include the Wisconsin Development Fund and the Permit Information Center in the Department of Development, several business loan programs in the Wisconsin Housing and Economic Development Authority, the research and technical services of the University of Wisconsin, and the State Investment Board's special programs to invest in Wisconsin. In addition, Forward Wisconsin, a public-private partnership, continued to market Wisconsin to businesses and assist firms in expansion and relocation efforts.

General Purpose Financial Statements



Inland lakes cover more than a million acres, about three percent of Wisconsin's total surface area. Fishing and boating on them are popular year-round. The state operates sixteen fish hatcheries, including the world's largest warm water hatchery, established in 1900 at Woodruff.

State of Wisconsin \ LEGISLATIVE AUDIT BUREAU

DALE CATTANACH
STATE AUDITOR

SUITE 402
131 WEST WILSON STREET
MADISON, WISCONSIN 53703
(608) 266-2818

INDEPENDENT AUDITOR'S OPINION

Senator Brian B. Burke and
Representative Peter W. Barca, Co-chairpersons
Joint Legislative Audit Committee

Mr. James R. Klauser, Secretary
Department of Administration

We have audited the Statement of Recorded Assets, Liabilities and Fund Balances - All Funds - Statutory Basis of the State of Wisconsin as of June 30, 1989, and the related Statement of Recorded Revenues, Expenditures and Changes in Fund Balances - All Funds - Statutory Basis; Statement of Recorded Revenues, Expenditures and Fund Balance - Budget vs. Actual - General Fund - General Purpose Revenues - Statutory Basis; and Summary of Recorded Revenues and Expenditures - All Funds - Statutory Basis for the year then ended. These financial statements are the responsibility of the management of the Wisconsin Department of Administration. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note A, the aforementioned financial statements were prepared in accordance with the basis of accounting prescribed by the Wisconsin Statutes, which is a comprehensive basis of accounting other than generally accepted accounting principles. Although some of the financial statement titles have changed this year, the statutory basis of accounting remains consistent with prior years.

In our opinion, the financial statements referred to above present fairly, in all material respects, the recorded assets, liabilities, and fund balances of the State of Wisconsin as of June 30, 1989 and the recorded revenues, expenditures and changes in fund balances for the year ended, on the basis of accounting described in Note A.

Our audit was conducted for the purpose of forming an opinion on the statements taken as a whole referred to in the scope paragraph. The accompanying financial information listed as financial section-supplemental data, statistical section, and appendix in the table of contents is presented for purposes of additional analysis and is not a required part of the statements referred to in the scope paragraph. Such information has not been subjected to the auditing procedures applied in the audit of the statements referred to in the scope paragraph and, accordingly, we express no opinion on it.

LEGISLATIVE AUDIT BUREAU

by Dale Cattanach
Dale Cattanach
State Auditor

October 9, 1989

EXHIBIT A-1

STATE OF WISCONSIN
STATEMENT OF RECORDED ASSETS, LIABILITIES AND FUND BALANCES - ALL FUNDS - STATUTORY BASIS

JUNE 30, 1989 (THOUSANDS)

	GOVERNMENTAL FUNDS					
	General Fund	Special Revenue Funds			Debt Service	Capital Projects
		Conservation	Transportation	Other		
ASSETS						
Cash				$ 6	$ 1	$ 1
Imprest Funds	$ 3,636	$ 400	$ 25	3		
Investments (Notes E & F)	393,959	35,277	225,840	246,972	36,157	99,850
Accounts Receivable						
Due from Localities	626					
Due from Other Funds	40	373				148
Accrued Revenues & Other	581,995	2,489	93,866	12,543	1,456	
Receivables (Note G)						
Student Loans (Note H)	4,303					
Veterans Loans				19,225		
State Life Policy Loans						
Deferred Property Tax				1,232		
DHSS Medical Assistance Trust	241					
Rock County Trust	1,333					
TOTAL ASSETS	986,133	38,539	319,731	279,981	37,614	99,999
LIABILITIES						
Accounts Payable	227,486	6,834	71,301	12,786	863	7,625
Employe Deductions Payable	23,536	730	1,699	70		
Medical Assistance Escrow Account	241					
Due to Other Funds	389			6		156
Tax Deposits	13,594					
Check Float Invested						
Due to Localities	1,756					
Federal WIC Program Advance	250					
Other Liabilities						
TOTAL LIABILITIES	267,252	7,564	73,000	12,862	863	7,781
FUND BALANCE						
Reserves						
Encumbrances & GPR Balances	101,542					
Program Revenue Balances	234,732					
Contingent Fund Advances	3,288	400				
Student Loans	4,303					
Other Segregated Reserves		30,575	246,731	267,119	36,751	92,218
Total Reserves	343,865	30,975	246,731	267,119	36,751	92,218
Unreserved Balance						
Designated						
Undesignated	375,016					
TOTAL FUND BALANCES	718,881	30,975	246,731	267,119	36,751	92,218
TOTAL LIABILITIES AND FUND BALANCES	$ 986,133	$ 38,539	$ 319,731	$ 279,981	$ 37,614	$ 99,999

The accompanying notes are an integral part of this statement.

TRUST AND AGENCY FUNDS		Pension and Retirement Funds	TOTAL (Memorandum Only)	
Non-Expendable	Other		June 30, 1989	June 30, 1988
$ 2	$ 6	$ 2	$ 18	$ 23
			4,064	4,077
311,768	1,330,806	19,090,911	21,771,540	18,901,788
			626	3,773
			561	2,826
23	116,028	140,210	948,610	728,161
			4,303	4,384
			19,225	20,657
	3,341		3,341	3,328
			1,232	0
			241	0
			1,333	1,238
311,793	1,450,181	19,231,123	22,755,094	19,670,255
84	219,016	62,854	608,849	419,465
	115	1,381	27,531	2,656
			241	0
	10		561	2,825
			13,594	17,464
	124,898		124,898	146,532
			1,756	5,435
			250	250
			0	3,500
84	344,039	64,235	777,680	598,127
			101,542	76,551
			234,732	196,453
			3,688	3,653
			4,303	4,384
311,709	1,106,142	19,166,888	21,258,133	18,574,124
311,709	1,106,142	19,166,888	21,602,398	18,855,165
			0	22,983
			375,016	193,980
311,709	1,106,142	19,166,888	21,977,414	19,072,128
$ 311,793	$ 1,450,181	$ 19,231,123	$ 22,755,094	$ 19,670,255

EXHIBIT A-2
STATE OF WISCONSIN
STATEMENT OF RECORDED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ALL FUNDS - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1989
(THOUSANDS)

	GOVERNMENTAL FUNDS							
	General Fund			Special Revenue Funds				
	GPR	PR	Sub-Total	Conservation	Transportation	Other	Debt Service	Capital Projects
REVENUES								
Taxes	$ 5,536.443	$ 6,036	$ 5,542,479	$ 26,129	$ 529,235	$ 4		
Federal Aid	2,641	2,029,563	2,032,204	11,291	248,289	695		$ 2,556
Fees	8,737	390,480	399,217	3,030	1	12,519		
Licenses and Permits	1,610	17,378	18,988	43,663	174,758			
Services General	5,107	534,575	539,682	517	12,543	1,847		
Contributions	5,783	16,096	21,879	513	27,983	14,273		
Sale of Products	1,421	120,833	122,254	3,866	155	42	$ 584	1
Investment Income	41,083	33,904	74,987	2,898	15,444	111,338	4.794	4,268
Gifts and Grants	347	100,538	100,885	347		2		
Proceeds from Sale of Bonds								363,426
Other Revenues	23,263	98,349	121,612	1,223	7,804	2,638		4,006
Transfers	8,405	47,874	56,279	4,738	27	14,373	353,203	13,449
TOTAL REVENUES	5,634,840	3,395,626	9,030,466	98,215	1,016,239	157,731	358,581	387,706
EXPENDITURES								
Commerce	46,731	73,793	120,524		225	210		
Education	2,325,019	1,322,621	3,647,640		3,237			
Environmental Resources	120,837	19,401	140,238	99,487	1,000,455	4,795		
Human Relations & Resources	1,459,183	1,803,851	3,263,034		340	203,297		
General Executive	101,401	96,430	197,831		877	932		
Judicial	39,113	1,166	40,279			333		
Legislative	32,637	709	33,346					
General (Incl. Shared Revenue)	1,326,956	39,341	1,366,297	140	8,355	48	359,100	
Building Program								317,123
TOTAL EXPENDITURES	5,451,877	3,357,312	8,809,189	99,627	1,013,489	209,615	359,100	317,123
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	182,963	38,314	221,277	(1,412)	2,750	(51,884)	(519)	70,583
FUND BALANCES AT BEGINNING OF YEAR	297,898	199,706	497,604	32,387	243,981	319,003	37,270	21,635
FUND BALANCES AT END OF YEAR	$ 480,861	$ 238,020	$ 718,881	$ 30,975	$ 246,731	$ 267,119	$ 36,751	$ 92,218

The accompanying notes are an integral part of this statement.

TRUST AND AGENCY FUNDS		Pension and Retirement Funds	TOTAL (Memorandum Only)	
Non Expendable	Other		June 30, 1989	June 30, 1988
			$ 6,097,847	$ 5,708,140
$ 1			2,295,036	2,137,314
	$ 37,132		451,899	404,705
			237,409	237,905
2	13,111		567,702	512,286
	(58,673)	$ 675,144	681,119	659,493
191	233,831		360,924	119,267
(1,383)	117,522	2,563,456	2,893,324	1,083.013
3,618	1,701		106.553	96,079
			363,426	489,816
11,318	12,056	70,286	230.943	162,748
2,223	5,279	72,838	522,409	388,695
15,970	361,959	3,381,724	14,808,591	11,999,461
	176,592		297,551	130,998
	88,148		3,739,025	3,528,235
			1,244.975	1,100,571
	1,418		3,468,089	3,272,141
	189,172	639,847	1,028,659	861,498
			40,612	37,419
			33,346	31,467
	(15)		1,733,925	2,082,691
			317,123	172,102
0	455,315	639,847	11,903,305	11,217,122
15,970	(93,356)	2,741,877	2,905,286	782,339
295,739	1,199,498	16,425,011	19,072,128	18,289,854
$ 311,709	$ 1,106,142	$ 19,166,888	$ 21,977,414	$ 19,072,193

EXHIBIT A-3
STATE OF WISCONSIN
STATEMENT OF RECORDED REVENUES, EXPENDITURES AND FUND BALANCE - BUDGET VS. ACTUAL - GENERAL PURPOSE REVENUES - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1989 (THOUSANDS)

	BUDGET (NOTE J)				ACTUAL	VARIANCE
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		
Beginning Unreserved Undesignated Balance		$ 193,980		$ 193,980	$ 193,980	
Beginning Unreserved Designated Balance		22,983		22,983	22,983	
Reserve for Encumbrances & GPR Balances	$ 76,552			76,552	76,552	
Other Reserves	4,383			4,383	4,383	
Total	80,935	216,963	$ 0	297,898	297,898	$ 0
REVENUES						
Taxes:						
Income						
Individual		2,452,600	62,400	2,515,000	2,576,112	61,112
Corporation		490,600	(30,600)	460,000	448,367	(11,633)
Sales & Use		1,789,800	85,200	1,875,000	1,888,250	13,250
Excise		191,300	(2,700)	188,600	185,316	(3,284)
Inheritance		82,000	10,000	92,000	93,838	1,838
Gift		2,700	1,300	4,000	4,174	174
Public Utility		243,000	(1,200)	241,800	241,945	145
Insurance		81,700	(9,700)	72,000	71,273	(727)
Miscellaneous		25,700	2,300	28,000	27,168	(832)
Total Taxes	0	5,359,400	117,000	5,476,400	5,536,443	60,043
Departmental Revenue		127,668	(31,409)	96,259	98,397	2,138
Total Revenues	0	5,487,068	85,591	5,572,659	5,634,840	62,181
TOTAL AVAILABLE	$ 80,935	$ 5,704,031	$ 85,591	$ 5,870,557	$ 5,932,738	$ 62,181

	BUDGET (NOTE J)				ACTUAL	VARIANCE	
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		LAPSE	RESERVE FOR ENCUMBRANCES & GPR BALANCES
EXPENDITURES							
Commerce	$ 6,124	$ 47,018	$ 6,728	$ 59,870	$ 46,731	$ 1,947	$ 11,191
Education	1,726	2,368,539	(32,652)	2,337,613	2,325,019	8,949	3,645
Environmental Resources	29,636	126,915	(3,626)	152,925	120,837	373	31,714
Human Relations & Resources	37,812	1,499,017	(6,913)	1,529,916	1,459,183	17,222	53,512
General Executive	1,172	96,186	5,868	103,226	101,401	733	1,091
Judicial	40	37,658	1,526	39,224	39,113	70	42
Legislative	1	30,082	2,786	32,869	32,637	232	
General	41	1,344,651	(15,927)	1,328,765	1,326,956	1,461	347
Less: Estimated Lapse		(42,006)	(9,546)	(51,552)		(51,552)	
Total Expenditures	76,552	5,508,060	(51,756)	5,532,856	5,451,877	$ (20,565)	$ 101,542
BALANCES FROM OPERATIONS	4,383	195,971	137,347	337,701	480,861		
Accounted For As Follows:							
Reserve for Encumbrances & GPR Balances					101,542		
Other Reserves	4,383			4,383	4,303		
Unreserved Balance: (Note K)							
Designated for Compensation Reserve		60,141	(60,141)				
Undesignated		135,830	197,488	333,318	375,016		
TOTAL ENDING BALANCES	$ 4,383	$ 195,971	$ 137,347	$ 337,701	$ 480,861		

The accompanying notes are an integral part of this statement.

EXHIBIT A-4
STATE OF WISCONSIN
SUMMARY OF RECORDED REVENUES AND EXPENDITURES - ALL FUNDS - STATUTORY BASIS
(Including Interfund Transfers)
For the Fiscal Year Ended June 30, 1989 (Thousands)

Funds by Category	Net Balance 06/30/88	1988-89 Revenues	1988-89 Expenditures	Net Balance 06/30/89
GOVERNMENTAL				
General Fund	$ 497,604	$ 9,030,466	$ 8,809,189	$ 718,881
Special Revenue				
Conservation	32,387	98,215	99,627	30,975
Transportation	243,981	1,016,239	1,013,489	246,731
Other				
Waste Management	4,304	980		5,284
Wisconsin Election Campaign	790	501	875	416
Investment and Local Impact	26	3	1	28
Elderly Property Tax Deferral	2,940	72	55	2,957
Industrial Bldg. Construction	152	13		165
Unemployment Interest Repayment		14,799	14,799	
Mediation	917	72	333	656
Groundwater	822	2,716	2,495	1,043
Environmental Repair	3,324	5,141	2,611	5,854
Petroleum Storage Environ. Cleanup	5	7,500	386	7,119
Veterans Trust	27,008	1,617	3,809	24,816
Veterans Mortgage Loan	278,715	124,317	184,251	218,781
Total Other	319,003	157,731	209,615	267,119
Total Special Revenue	595,371	1,272,185	1,322,731	544,825
Debt Service				
Bond Redemption	37,270	358,581	359,100	36,751
Capital Projects				
State Building Trust	6,584	7,783	3,024	11,343
Capital Improvement	15,051	379,923	314,099	80,875
Total Capital Projects	21,635	387,706	317,123	92,218
TOTAL GOVERNMENTAL	$ 1,151,880	$ 11,048,938	$ 10,808,143	$ 1,392,675

Funds by Category	Net Balance 06/30/88	1988-89		Net Balance 06/30/89
		Revenues	Expenditures	
TRUST AND AGENCY				
Nonexpendable				
Agriculture College	$ 305			$ 305
Common School Principal	183,685	$ 14,316		198,001
Normal School	16,040	198		16,238
University	234			234
Benevolent	14			14
University Trust Principal	90,572	1,455		92,027
State Housing Authority Reserve	4,889	1		4,890
Total Nonexpendable	295,739	15,970	$ 0	311,709
Other				
Wis. Health Educ. Loan Repayment	(59)	358	297	2
Lottery	54	241,906	222,746	19,214
Childrens Trust	20	29		49
Work Injury Benefits	2,779	2,779	1,419	4,139
Health Ins. Risk Sharing Plan		44	44	
Local Govt. Property Insurance	11,630	8,491	5,027	15,094
State Life Insurance	39,093	4,930	1,740	42,283
Patients Compensation Fund	84,774	45,861	16,377	114,258
Local Govt. Pooled Investments (Note L)	1,016,017	(159,778)		856,239
Historical Society Trust	3,564	845	190	4,219
Public Employe Trust	2,376	192,110	189,172	5,314
Common School Income	11,090	13,213	11,629	12,674
University Trust Income	28,160	11,171	6,674	32,657
Total Other	1,199,498	361,959	455,315	1,106,142
TOTAL TRUST AND AGENCY	1,495,237	377,929	455,315	1,417,851
PENSION AND RETIREMENT				
Fixed Retirement Trust	13,935,692	2,988,488	492,835	16,431,345
Variable Retirement Trust	2,489,319	393,236	147,012	2,735,543
TOTAL PENSION AND RETIREMENT	16,425,011	3,381,724	639,847	19,166,888
TOTAL - ALL FUNDS	$ 19,072,128	$ 14,808,591	$ 11,903,305	$ 21,977,414

The accompanying notes are an integral part of this statement.

Note A Basis of Accounting

Wisconsin Statutes require that revenues and expenditures be recognized in the fiscal year in which they are received or paid. All investments owned by the state retirement funds are an exception since they are adjusted to market and the resultant unrealized gains or losses are reflected in the accounts of those funds. State statutes also provide that contributions to the state retirement funds received after August 1 which relate to earnings paid for services rendered in the previous fiscal year may be recorded as revenues of the previous fiscal year. In addition, the State's centralized accounting records remain open until July 31 (August 15 for income, sales and use tax receipts) to permit the State departments to record revenues and expenditures applicable to the fiscal year ended June 30. Exceptions are the Building Trust Fund, the Capital Improvement Fund, and the Bond Security and Redemption Fund, which are closed as of June 30. However, the recording of charges and encumbrances applicable to the prior year is limited by the available appropriation balances of that year. In addition, state administrative policies require that revenues and expenditures be reported on a net basis; i.e., overcollections refunded are deducted from revenues, and overpayments collected are deducted from expenditures.

The July and August recording of prior fiscal years' revenues and expenditures results in accrued revenues and accounts payable in the statement of assets, liabilities and fund balances. Included in these amounts are receivables and payables between funds which are not eliminated for presentation as "due to" or "due from" other funds. Fixed assets as well as inventories purchased are recorded as expenditures in the period in which they are paid. Encumbrances are not treated as expenditures but are recorded separately for purposes of establishing reserves. Unused appropriation balances in some cases by law may be allowed to continue for use in future years, rather than lapse to the General Fund. In these cases the continuing balances are treated as reserves for Program Revenue (PR) or General Purpose Revenue (GPR) balances. GPR consists of general taxes, miscellaneous revenues which are paid into the general fund, lose their identity, and are then available for appropriation by the legislature. PR consists of funds also paid into the general fund which are dedicated for specific purposes and are appropriated by the legislature as estimates through the use of revolving funds.

Note B Fiscal Controls

The State Constitution provides that no money shall be paid out of the Treasury except as appropriated by law. The Statutes require that the Secretary of Administration and the State Treasurer must approve all payments. The Secretary of Administration exercises detail allotment control over all agency appropriations and approval authority over all encumbrances. The Secretary of Administration is also responsible for audit of expenditures prior to disbursement. The Legislative Audit Bureau has post-audit responsibility.

The Department of Administration maintains separate accounts for all appropriations showing the amounts appropriated, the amounts allotted, the amounts encumbered, the amounts expended and certain other data necessary to the financial management and control of all State accounts. The Department also maintains the general ledgers of the funds of the State including the General Fund.

The Statutes further provide that if, following the enactment of the budget, the Secretary of Administration determines that budgeted expenditures will exceed revenues by more than one-half of one percent of General Purpose Revenues (which includes General Fund revenues and various miscellaneous receipts), then revenues must be reestimated. Thereupon, the Secretary of Administration must notify the Governor and the Legislature and its Joint Committee on Finance, and the Governor shall submit a bill correcting the imbalance. If the Legislature is not in session, the Governor shall call a special session to take up the matter.

Note C General Fund Borrowing

The cash position of the General Fund was inadequate to meet all claims when due for substantial periods during Fiscal year 1988-89. This was caused by the payment of large local assistance payments, principally shared revenues, school aids and property tax relief, in July, September, November and December before adequate cash reserves could be accumulated to fund them. On July 12, 1988, in order to meet these obligations, the State of Wisconsin issued $350 million in short-term operating notes. These notes were repaid in full when due on June 15, 1989. To avoid overstating revenues and expenditures, the issuance, the repayment and the appropriations authorizing the repayment for the principal amount of $350 million are not reflected in the financial statements.

On July 27, 1989, subsequent to the end of FY 1988-89, the State of Wisconsin issued $300 million in short-term operating notes to provide funds to meet its obligation for local assistance payments in July, September, November and December of 1989. These notes are due June 15, 1990.

Note D Classification of Funds

Funds are generally classified in accordance with classification criteria appropriate for governmental accounting.

However, certain activities of a proprietary and fiduciary nature are combined within the Governmental and other Trust and Agency Funds. In addition, the activities of the State Building Trust Fund, included within the Capital Projects classification, consist of capital projects as well as projects for the maintenance and repair of state facilities.

Note E Investment Valuation

Investments are valued as follows:

	(thousands)
Bonds:	
Lower of Cost or Par	$ 168,014 (a)
Market	7,169,013 (b)
	7,337,027
Stock:	
Cost	43,759
Market	9,751,231
	9,794,990
Real Estate, Notes or Mortgages:	
Cost Less Principal Payment and Allowance for Losses	225,249
Market	318,979 (b)
	544,228
Limited Partnerships, Capital Ventures and Participating Agreements	
Market	696,280 (b)
Commercial Paper, Government Agency Holdings, Repurchase Agreements, Certificates of Deposit and Bankers Acceptances:	
Amortized Cost	3,327,372
Cost	71,643
	3,399,015
	$ 21,771,540

(a) Includes $31.2 million in State of Wisconsin general obligation bonds acquired by the Veteran's Mortgage Loan Repayment Fund as set out in 1985 Wisconsin Act 6 to provide for the refunding of general obligation bonds issued for the Veteran's Primary Mortgage Loan Program.

Proceeds received at the time these bonds and interest are paid will be used to pay a portion of the debt service due on general obligation bonds issued for veteran's mortgage loans.

(b) At June 30,1989 bonds and other evidences of debt and loans secured by mortgages having a fixed term and rate, owned by the fixed retirement fund, were valued at market as provided for by 1989 Wisconsin Act 13. This market adjustment resulted in the recognition of an unrealized gain of $172.6 million.

Note F Pension and Retirement Fund Investments

As of June 30, 1989, Fixed Pension Fund investments included non-pension fund investments totaling $264.6 million as follows:

Fixed Pension Fund:	(thousands)
Accumulated Sick Leave Conversion	$ 37,620
Duty Disability Insurance	(5,906)
Income Continuation Insurance	47,507
City of Milwaukee Retirement System	185,427
	$ 264,648

Note G Appropriated Loans and Advances

Not included in receivables are appropriated loans and advances to other funds and to independent authorities created by the Legislature. Appropriated loans and advances legally recorded as expenditures, are shown in the following table:

	(thousands)
General fund advance to the Wisconsin Housing and Economic Development Authority	$ 15,754(a)

(a) 1985 Wisconsin Act 9 and 1987 Wisconsin Act 421 authorized the appropriation of $11 million and $7.5 million, respectively, to the Wisconsin Housing and Economic Development Authority (WHEDA) for agricultural production loan guarantees and interest rate subsidies on farm loans. Repayments and WHEDA's utilization of the appropriations to absorb loan guaranty losses and interest rate subsidies resulted in a remaining liability to the State of $15.7 million at June 30, 1989. Upon program termination, any remaining liability must be paid to the State of Wisconsin general fund.

Note H Collectability of Asset

The student loans receivable balance of $4 million represents the remaining outstanding principal balance of state direct loans made prior to July 1, 1973. These loans originally totaled approximately $52 million. We believe that most of the receivable balance may be uncollectable based on an analysis of the loan accounts.

Note I Pending Litigation

Taxing of Federal Pension Income

The State of Wisconsin has been enjoined by the Courts from the collection of taxes on the pension benefits of certain taxpayers participating in the federal retirement systems.

The estimated annual reduction in revenues is $13 million. No ruling has been made concerning retroactive relief; however, the estimated liability for taxes collected from these taxpayers, retroactive to 1982, is $103 million.

Special Performance Dividend

1987 Wisconsin Act 27 authorized the transfer of $230 million from the transaction amortization account to the reserves of the fixed retirement investment trust. This amount was distributed to the various reserves based on the ratio of each reserve to the total assets of the fixed retirement investment trust. The transfer to the Fixed Employer Accumulation Reserve was considered by the actuary in setting calendar year 1988 contribution rates. The transfer to the Fixed Employe Accumulation Reserve was credited to participant accounts in accordance with normal interest crediting procedures. The transfer to the Fixed Annuity Reserve was used for a "Special Performance Dividend" to those participants then receiving a supplemental benefit under s. 40.27 (1) and (1m), Wis. Stats. The supplemental benefit was reduced by the amount of the special performance dividend. A lawsuit challenging the constitutionality of the distribution of the Special Performance Dividend has been brought by certain employe and annuitant groups and is currently pending.

Note J Published Budget

The published budget amounts used in Exhibit A-3 are those shown for "General Purpose Revenues" (GPR) under state statute Chapter 20, Appropriations and Budget Management, published September 1988, which includes all statutory budget actions through 1987 Wisconsin Act 422.

The adjustments column reflects statutorily required appropriation adjustments to sum-sufficient and biennial appropriations and appropration changes enacted under the statutory authority of the Legislative Joint Finance Committee.

The State of Wisconsin utilizes a budgetary procedure within the General Fund which treats most federal grant revenues, licenses and fees and revenues for proprietary activities as dedicated for the activities to which they relate. As such, variable budgeting techniques are used and the official state budget includes them only as estimates. These accounts, referred to as Program Revenue Appropriations, are not included in Exhibit A-3. Only those appropriations made from nondedicated General Purpose Revenues are included.

Note K Projected to Actual General Fund Condition

The variance between the published budgeted ending balance and actual unreserved balance at the end of the fiscal year 1988-89 is explained as follows:

		(thousands)
Budgeted Ending Balance		$ 195,971
Adjustments for Revenue Variance:		
Increase in Taxes	$ 177,043	
Decrease in Departmental Revenues	(29,271)	
Total Increase in Revenues		147,772
Appropriation Adjustments:		
Sum Sufficient for Compensation Reserve	(60,141)	
Unused Compensation Reserve	2,281	
Total Compensation Reserve Adjustments	(57,860)	
Other Sum Sufficient Adjustments	60,668	
Total Sum Sufficient Adjustments	2,808	
Biennial Adjustments	(22,983)	
New Legislation	(6,974)	
Applied Receipts from Lottery	69,359	
Total Appropriation Adjustments		42,210
Other Adjustments:		
Actual Lapse Less Than Budget	(11,018)	
Program Revenue Lapse		
Student Loan Repayments	80	
Total Other Adjustments		(10,938)
Unreserved Balance		$ 375,015

Note L Local Government Pooled Investment Fund

The Local Government Pooled Investment Fund is used to account for monies contributed by local units of government to the State Treasury for investment by the State Investment Board. Fund activity for the fiscal year ended June 30, 1989, is summarized as follows:

		(thousands)
Fund Balance July 1, 1988		$1,016,017
Contributions received	$ 4,161,198	
Less: Withdrawals	(4,397,998)	
	(236,800)	
Add: Interest earnings	77,022	
Decrease in fund balance		(159,778)
Fund Balance June 30, 1989		$ 856,239

Financial Section Supplemental Data

Lake Superior and Lake Michigan are chillingly beautiful, but commercially quiet, in winter. During the warmer months, however, Wisconsin's international ports are active. Commerce, shipping and deepwater fishing contribute significantly to the state's economy.

EXHIBIT B-1

COMPARATIVE CONDITION OF THE GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 1989 AND PREVIOUS YEARS

	JUNE 30, 1989	JUNE 30, 1988	JUNE 30, 1987
ASSETS			
Cash	$ 252	$ 520	$ 945
Imprest Funds	3,635,926	3,654,861	3,285,161
Investments (Notes E & F)	393,959,000	286,743,304	322,624,304
Accounts Receivable			
Due from Localities	626,316	3,773,200	3,850,722
Due from Other Funds	39,431	108,116	263,073
Accrued Revenues & Other	581,995,123	435,061,625	426,977,016
Loans Receivable			
Student Loans (Note H)	4,302,904	4,384,177	4,685,393
DHSS Medical Assist. Trust	241,000		
Rock County Trust	1,333,442	1,237,709	1,164,900
TOTAL ASSETS	986,133,394	734,963,512	762,851,514
LIABILITIES			
Accounts Payable	227,486,440	208,594,361	246,885,940
Employe Deductions Payable	23,535,747	2,115,624	3,561,675
Medical Assist. Escrow Acct	241,000		
Due to Other Funds	388,742		152,984
Tax Deposits	13,594,423	17,464,102	19,183,437
Due to Localities	1,756,146	5,435,125	1,012,418
Federal WIC Program Advance	250,000	250,000	
Other Liabilities		3,500,000	
TOTAL LIABILITIES	267,252,498	237,359,212	270,796,454
FUND BALANCE			
Reserves			
Encumbrances & GPR Balances	101,541,925	76,550,718	55,870,295
Program Revenue Balances	234,732,033	196,452,483	195,880,848
Contingent Fund Advances	3,288,000	3,253,500	2,885,500
Student Loans	4,302,904	4,384,177	4,685,393
Total Reserves	343,864,862	280,640,878	259,322,036
Unreserved Balance (Deficit)			
Designated		22,982,835	
Undesignated	375,016,034	193,980,587	232,733,024
TOTAL FUND BALANCE	718,880,896	497,604,300	492,055,060
TOTAL LIABILITIES AND FUND BALANCES	$ 986,133,394	$ 734,963,512	$ 762,851,514

Total Revenues, State Of Wisconsin, 1988-89

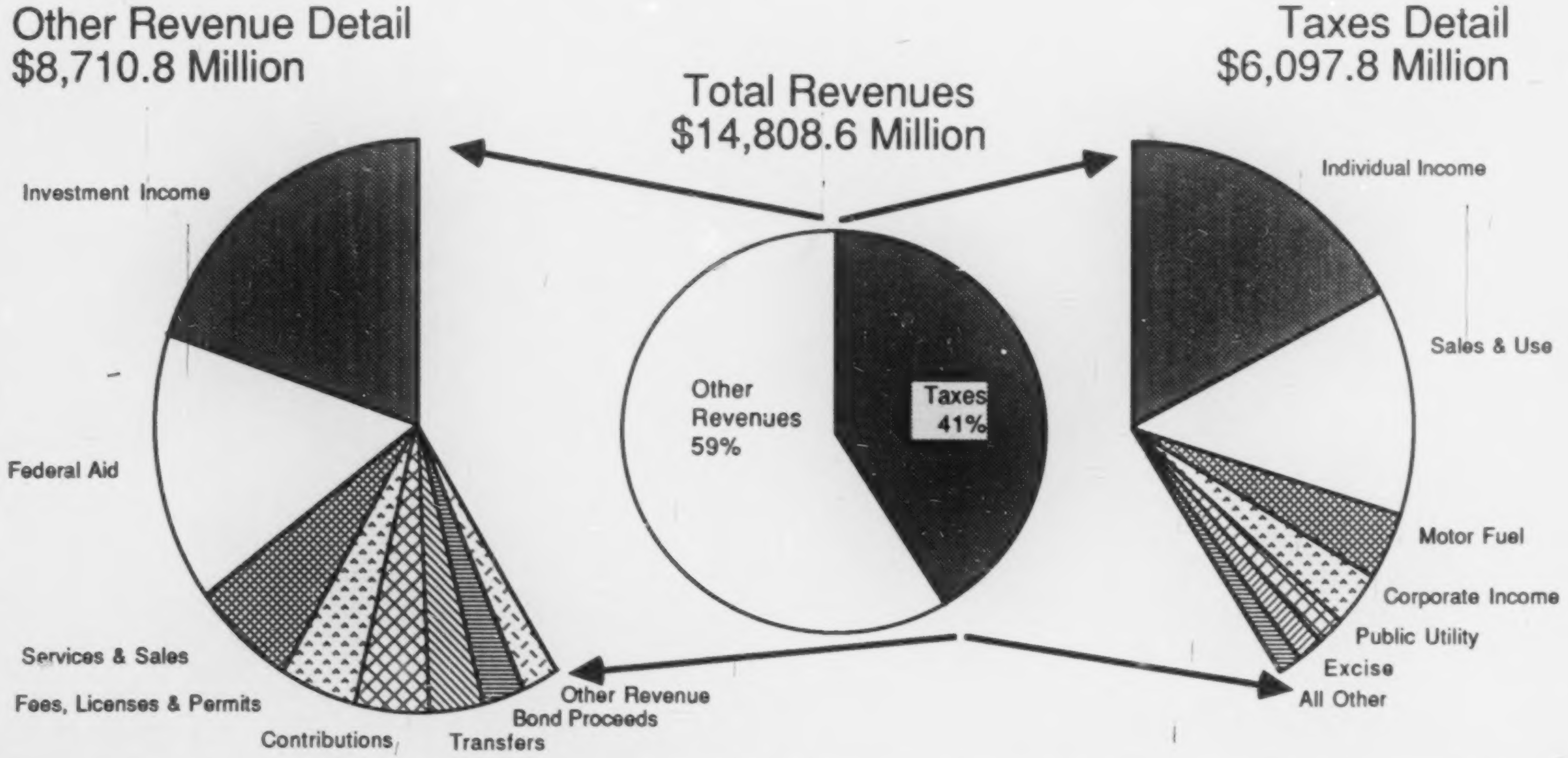


EXHIBIT B-2
ANALYSIS OF REVENUES - ALL FUNDS
As of June 30

	1988-89	1987-88	1986-87
TAX REVENUES			
General Purpose Revenue			
Income Taxes			
Individual	$ 2,576,111,743	$ 2,319,966,974	$ 2,224,052,511
Corporation	448,366,562	461,369,036	470,688,750
Total Income Taxes	3,024,478,305	2,781,336,010	2,694,741,261
Sales and Excise Taxes			
General Sales and Use	1,888,249,890	1,769,062,402	1,651,906,627
Cigarette and Tobacco	141,450,486	143,210,677	125,084,759
Tobacco Products	4,152,928	4,072,589	3,998,302
Liquor and Wine	30,279,170	29,055,802	34,720,680
Malt Beverage (Beer)	9,433,761	9,499,438	9,866,980
Total Sales & Excise Taxes	2,073,566,235	1,954,900,908	1,825,577,348
Public Utility Taxes			
Private Light, Heat & Power	93,492,109	85,401,831	89,068,463
Municipal Light, Heat & Power	1,103,391	977,563	1,113,178
Telephone	133,855,497	142,235,335	151,481,573
Pipeline	7,016,321	6,868,078	5,004,078
Electric Cooperative	6,046,254	5,259,748	7,052,632
Freight Line	302,071	1,955,669	2,144,907
Conservation & Regulation	136,952	148,017	146,357
Refunds of Interest and Penalty	(7,412)	(6,216)	
Total Public Utility Taxes	241,945,183	242,840,025	256,011,188
Inheritance, Estate & Gift Taxes			
Inheritance and Estate	93,838,129	94,299,114	82,135,262
Gift	4,174,032	3,786,939	3,469,026
Total Death & Gift Taxes	98,012,161	98,086,053	85,604,288
Miscellaneous Taxes			
Insurance Companies (Premiums)	71,272,451	71,804,570	67,049,850
Lawsuits (Courts)	8,638,368	6,727,834	6,941,124
Real Estate Transfer Fee	17,660,636	17,163,636	18,194,806
Other	869,223	805,602	826,431
Total Miscellaneous Taxes	98,440,678	96,501,642	93,012,211
TOTAL GPR TAX REVENUES	5,536,442,562	5,173,664,638	4,954,946,296
Program Tax Revenues			
Fire Dues	5,420,791	6,609,600	6,807,408
Boxing Clubs (90%)	4,212	7,967	12,004
Occupational Mink	5,075	4,740	5,161
County Sales Tax Administration	606,494	434,649	85,239
Miscellaneous Refunds	0	(1,535)	
TOTAL PROGRAM TAX REVENUES	6,036,572	7,055,421	6,909,812
TOTAL - GENERAL FUND TAX REVENUES	$ 5,542,479,134	$ 5,180,720,059	$ 4,961,856,108

EXHIBIT B-2 (continued)
ANALYSIS OF REVENUES - ALL FUNDS
As of June 30

	1988-89	1987-88	1986-87
Type of Revenue:			
Transportation Fund			
Motor Fuel Tax	$ 516,781,996	$ 490,393,331	$ 417,384,035
Air-Carrier	5,787,890	5,501,373	3,559,815
Railroad	5,777,224	5,391,141	5,334,222
Aviation Fuel	849,998	929,560	1,143,123
International Fuel Tax Administration	38,039		
Mediation Fund	3,557	4,440	3,492
Investment and Local Impact			91,036
Conservation Fund			
2/10 Mill Forestry Property Tax	25,309,752	24,365,743	24,078,452
Forest Crop Taxes	819,768	834,181	934,478
TOTAL STATE TAX REVENUES	6,097,847,358	5,708,139,828	5,414,384,761
Federal Aid	2,295,036,248	2,137,314,285	2,105,167,430
Fees	451,898,956	404,704,415	383,843,356
Licenses and Permits	237,409,384	237,905,168	220,964,349
Services General	567,702,023	512,285,688	476,163,704
Contributions	681,119,091	659,493,196	1,260,645,131
Sale of Products	360,924,391	119,267,371	111,424,047
Investment Income	2,893,323,931	1,083,013,282	2,257,766,474
Gifts and Grants	106,552,756	96,078,842	100,006,411
Proceeds from Sale of Bonds	363,425,695	489,816,276	242,844,000
Other Revenue	230,942,436	162,747,578	274,370,082
TOTAL DEPARTMENTAL REVENUES	8,188,334,911	5,902,626,102	7,433,194,984
UTILITY TAX REBATE			(28,237,698)
TRANSFERS	522,408,709	388,694,885	375,520,854
TOTAL REVENUES	$ 14,808,590,978	$ 11,999,460,815	$ 13,194,862,901

EXHIBIT B-3
SUMMARY OF 1987-88 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/87 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/88 LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 2,802,959	$ 34,525,344		$ 25,968,800	$ 3,213,623	$ 1,520,552	$ 502,517	$ 6,122,810
PR	7,936,212		$ 43,668,796	40,814,612				10,790,396
PR - FED	996,242		23,205,565	3,126,732		20,065,005		1,010,071
Segregated Funds	121,734,708	418,700	49,879,106	1,329,506	27,073,007	7,885,876		135,744,125
Segregated Funds - FED								
TOTAL	133,470,122	34,944,044	116,753,467	71,239,649	30,286,630	29,471,433	502,517	153,667,403
EDUCATION								
General Fund - GPR	3,002,572	2,274,116,469		664,011,620	44,728,658	1,559,207,163	7,445,651	1,725,949
PR	103,232,168		780,923,779	756,997,111	2,524,708	10,446,261		114,187,867
PR - FED	(509,567)		463,068,194	222,228,820	92,603,724	153,906,418		(6,180,337)
Segregated Funds	126,000,069	3,368,400	25,758,085	7,636,903	—	13,943,174		133,546,477
Segregated Funds - FED								
TOTAL	231,725,242	2,277,484,869	1,269,750,057	1,650,874,454	139,857,090	1,737,503,016	7,445,651	243,279,956
ENVIRONMENTAL RESOURCES								
General Fund - GPR	25,838,483	123,458,443		38,550,116	564,462	79,904,679	642,582	29,635,086
PR	1,001,218		5,718,464	4,669,123	16,419			2,034,140
PR - FED	3,381,321		12,436,600	10,676,430		2,771,879		2,369,612
Segregated Funds	229,177,556	(10,617,274)	814,370,206	465,048,840	5,379,532	277,821,368		284,680,748
Segregated Funds - FED	(2,464,223)		216,170,610	159,149,460	1,540,201	54,478,492		(1,461,765)
TOTAL	256,934,355	112,841,169	1,048,695,880	678,093,969	7,500,614	414,976,418	642,582	317,257,822
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	23,027,226	1,395,247,348		276,702,136	789,194,369	305,332,057	9,232,355	37,813,658
PR	4,568,326		303,850,862	219,640,599	78,067,940	13,810,461		(3,099,813)
PR - FED	(711,174)		1,413,578,498	154,306,581	1,161,910,322	109,957,550		(13,307,129)
Segregated Funds	473,198,636	801,800	180,011,563	160,067,037	5,253,603	147,000		488,544,359
Segregated Funds - FED								
TOTAL	500,083,014	1,396,049,148	1,897,440,923	810,716,353	2,034,426,234	429,247,067	9,232,355	509,951,076
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	747,847	100,416,286		97,293,135	1,651,781	100,000	947,841	1,171,375
PR	(6,635,895)		72,820,612	69,086,804		308,929	24,913	(3,235,928)
PR - FED	58,456,261		11,580,132	9,473,535	173,712	1,896,834		58,492,312
Segregated Funds	15,548,199,732	862,000	1,564,013,399	681,780,754	27,566	100,000		16,431,166,810
Segregated Funds - FED								
TOTAL	15,600,767,945	101,278,286	1,648,414,143	857,634,228	$ 1,853,060	$ 2,405,763	972,754	16,487,594,569
JUDICIAL								
General Fund - GPR	48,899	36,098,324		36,073,416			33,982	39,825
PR	312,449		1,081,946	1,002,901				391,494
PR - FED			599	1,966				(1,368)
Segregated Funds	1,162,910		92,581	340,527				914,964
Segregated Funds - FED								
TOTAL	$ 1,524,258	$ 36,098,324	$ 1,175,126	$ 37,418,810			$ 33,982	$ 1,344,916

EXHIBIT B-3

SUMMARY OF 1988-89 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
–	7/1/88 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/89 LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 6,122,810	$ 53,746,648		$ 31,526,635	$ 11,278,499	$ 3,926,128	$ 1,947,382	$ 11,190,815
PR	10,790,396		$ 48,070,858	46,200,600				12,660,655
PR - FED	1,010,071		27,318,065	3,538,134		24,054,675		735,327
Segregated Funds	135,709,487	(68,906,206)	301,244,763	34,345,025	137,727,662	4,953,711		191,021,644
Segregated Funds - FED								
TOTAL	153,632,764	(15,159,558)	376,633,686	115,610,394	149,006,161	32,934,514	1,947,382	215,608,441
EDUCATION								
General Fund - GPR	1,725,949	2,335,885,901		691,160,555	47,123,398	1,586,735,042	8,949,192	3,644,663
PR	114,188,029		851,327,332	817,711,819	2,680,588	10,605,756		134,517,198
PR - FED	(6,180,337)		496,342,578	235,505,675	104,336,224	151,780,791		(1,460,448)
Segregated Funds	133,408,015	72,631,106	27,040,926	7,280,812		84,104,138		141,695,097
Segregated Funds - FED								
TOTAL	243,141,657	2,408,518,008	1,374,710,836	1,751,658,861	154,140,210	1,833,225,727	8,949,192	278,396,510
ENVIRONMENTAL RESOURCES								
General Fund - GPR	29,635,086	123,289,009		42,293,366	593,193	77,950,023	373,369	31,714,143
PR	2,034,140		8,758,079	5,281,840				5,510,379
PR - FED	2,369,612		12,962,125	12,116,430		2,003,103		1,212,204
Segregated Funds	284,988,097	(10,880,477)	858,167,787	524,761,022	11,408,479	299,720,985		296,384,920
Segregated Funds - FED	(1,461,765)		260,870,400	203,861,752	2,474,432	62,510,786		(9,438,336)
TOTAL	317,565,170	112,408,532	1,140,758,391	788,314,410	14,476,105	442,184,897	373,369	325,383,312
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	37,813,658	1,492,104,120		286,385,921	852,397,439	320,399,802	17,222,099	53,512,518
PR	(3,099,813)		325,178,124	230,728,189	76,396,595	14,367,109		586,419
PR - FED	(13,307,129)		1,499,993,372	161,159,815	1,209,113,457	112,085,504		4,327,468
Segregated Funds	488,461,575	168,600	170,172,253	201,226,150	6,923,260	147,000		450,506,019
Segregated Funds - FED								
TOTAL	509,868,292	1,492,272,720	1,995,343,749	879,500,074	2,144,830,750	446,999,415	17,222,099	508,932,423
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	1,171,375	102,054,282		100,434,330	967,135		732,916	1,091,275
PR	(3,235,928)		81,117,357	77,033,652		1,065,303		(217,526)
PR - FED	58,492,312		15,203,833	14,746,630	764,036	2,820,728		55,364,751
Segregated Funds	16,431,115,346	903,700	3,574,364,301	829,932,005	894,270	846		19,175,556,226
Segregated Funds - FED								
TOTAL	16,487,543,104	102,957,982	3,670,685,491	1,022,146,616	$ 2,625,440	3,886,878	732,916	19,231,794,726
JUDICIAL								
General Fund - GPR	39,825	39,184,225		38,973,702		139,037	69,544	41,767
PR	391,494		1,152,538	1,144,913				399,119
PR - FED	(1,368)		12,444	21,269				(10,193)
Segregated Funds	914,964		71,921	333,368				653,518
Segregated Funds - FED								
TOTAL	$ 1,344,916	$ 39,184,225	$ 1,236,903	$ 40,473,252		$ 139,037	$ 69,544	$ 1,064,211

EXHIBIT B-3 (continued)

SUMMARY OF 1987-88 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/87 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/88 LAPSING	CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 3,598	$ 31,020,689		$ 31,022,886			$ 223	$ 1,179
PR	655,090		$ 398,477	444,268				609,299
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478
GENERAL APPROPRIATIONS								
General Fund - GPR	398,711	1,290,997,642		44,078,392	$ 136,819,323	$ 1,110,157,220	300,585	40,834
PR	23,198,196		49,318,354	40,059,582				32,456,968
PR - FED								
Segregated Funds	1,172,989,859	5,166,374	632,515,508	748,634,131		1,176,474		1,060,861,136
Segregated Funds - FED								
TOTAL	1,196,586,766	1,296,164,016	681,833,861	832,772,105	136,819,323	1,111,333,694	300,585	1,093,358,938
BUILDING PROGRAMS								
Building Trust - SEG	10,167,204		(1,548,333)	2,034,610				6,584,261
Capital Improvement - SEG	98,377,076		86,741,226	95,423,390		74,644,057		15,050,855
TOTAL	108,544,280		85,192,893	97,458,000		74,644,057		21,635,116
TOTAL - ALL FUNCTIONS								
General Fund - GPR	55,870,294	5,285,880,544		1,213,700,499	976,172,215	3,056,221,670	19,105,736	76,550,717
PR	134,267,764		1,257,781,290	1,132,715,000	80,609,067	24,565,651	24,912	154,134,422
PR - FED	61,613,083		1,923,869,586	399,814,064	1,254,687,758	288,597,685		42,383,161
Segregated Funds	17,781,007,750		3,351,833,340	2,162,295,697	37,733,708	375,717,948		18,557,093,735
Segregated Funds - FED	(2,464,222)		216,170,610	159,149,459	1,540,200	54,478,492		(1,461,765)
TOTAL	$18,030,294,669	$ 5,285,880,544	$ 6,749,654,827	$ 5,067,674,721	$ 2,350,742,950	$ 3,799,581,447	$ 19,130,649	$ 18,828,700,272

Grand Total Exhibit B-3

Adjustment of GPR Appropriations to Revenue Basis
Adjustment for Accounts Reclassified as Assets/Liabilities
Adjustments for Surplus and Reserves not Included in Accounts
Lapsed Appropriations
Rounding Variances

GRAND TOTAL EXHIBIT A-4

EXHIBIT B-3 (continued)
SUMMARY OF 1988-89 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/88 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/89 LAPSING	6/30/89 CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 1,179	$ 32,867,471		$ 32,636,907			$ 231,743	
PR	609,299		$ 724,431	708,860				$ 624,870
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870
GENERAL APPROPRIATIONS								
General Fund - GPR	40,834	1,328,723,407		53,750,886	$ 149,778,486	$ 1,123,426,974	1,461,151	346,745
PR	32,456,805		27,430,543	39,340,438				20,546,911
PR - FED								
Segregated Funds	1,060,861,136	6,083,277	201,177,453	367,621,578		1,392,277		899,108,010
Segregated Funds - FED								
TOTAL	1,093,358,775	1,334,806,684	228,607,996	460,712,902	149,778,486	1,124,819,251	1,461,151	920,001,666
BUILDING PROGRAMS								
Building Trust - SEG	6,584,261		7,782,988	3,023,716				11,343,533
Capital Improvement - SEG	15,050,855		379,922,793	210,546,927		103,552,015		80,874,706
TOTAL	21,635,116		387,705,781	213,570,644		103,552,015		92,218,239
TOTAL - ALL FUNCTIONS								
General Fund - GPR	76,550,717	5,507,856,062		1,277,162,302	1,062,138,149	3,112,577,006	30,987,395	101,541,925
PR	154,134,422		1,343,759,263	1,218,150,310	79,077,182	26,038,167		174,628,024
PR - FED	42,383,161		2,051,832,416	427,087,951	1,314,213,716	292,744,800		60,169,109
Segregated Funds	18,557,093,735		5,519,945,184	2,179,070,603	156,953,671	493,870,972		21,247,143,673
Segregated Funds - FED	(1,461,765)		260,870,399	203,861,751	2,474,432	62,510,786		(9,438,335)
TOTAL	$18,828,700,272	$ 5,507,856,062	$ 9,176,407,264	$ 5,305,332,920	$ 2,614,857,152	$ 3,987,741,734	$ 30,987,395	$ 21,574,044,397
	18,828,700,272		14,687,218,100		11,907,931,806		33,942,170	21,574,044,396
			124,029,169					124,029,169
			(2,656,292)		(4,626,422)			1,970,130
	243,427,687							243,427,687
							(33,942,170)	33,942,170
	1		1		3			(1)
	$ 19,072,127,960		$ 14,806,590,978		$ 11,903,305,387		0	$ 21,977,413,551

Total Expenditures by Fund, State of Wisconsin, 1988-89

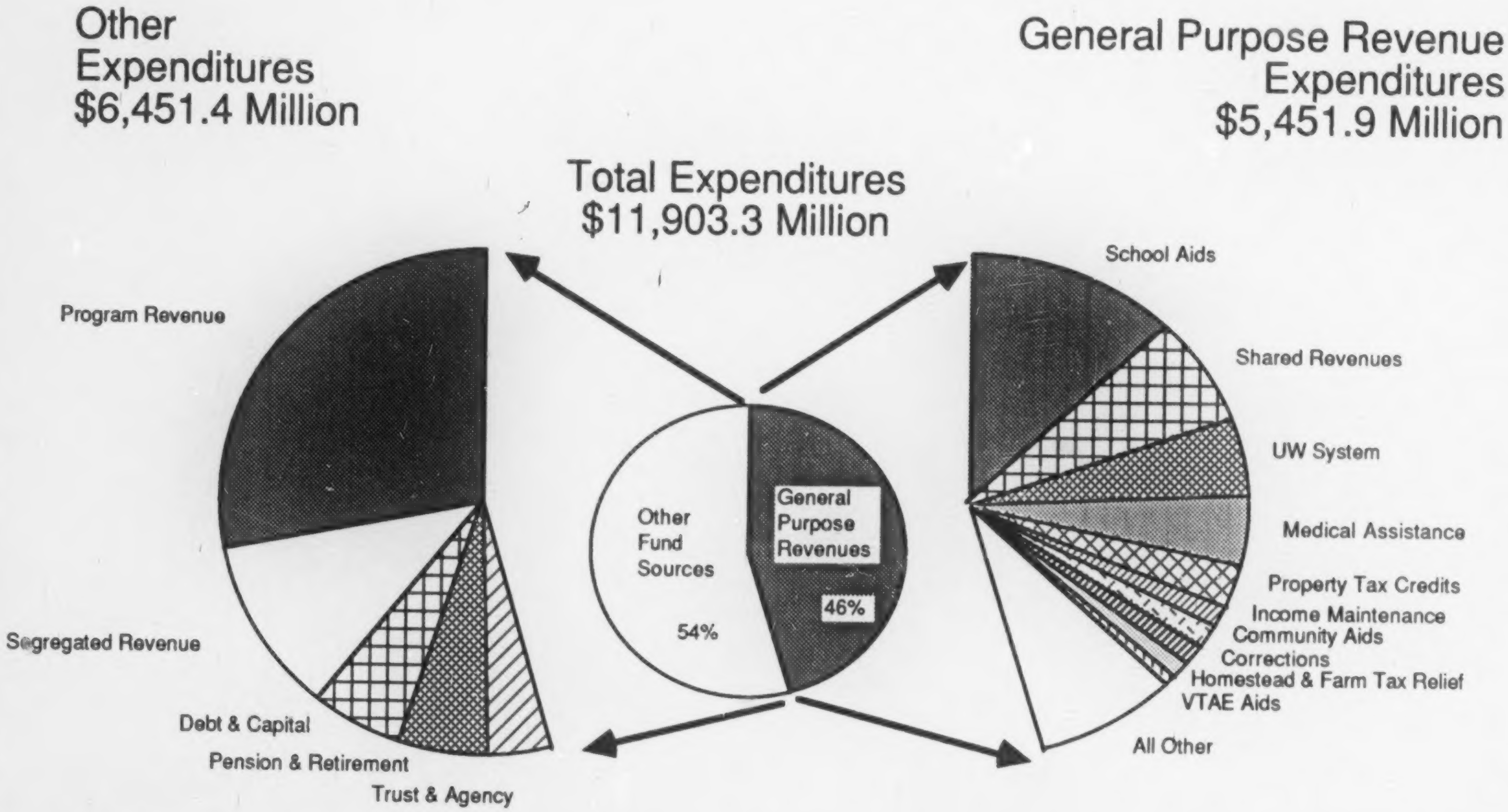


EXHIBIT B-4
STATE OF WISCONSIN CONSERVATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1988-89	1987-88
Opening Balance	$32,386,617	$30,075,885
Revenues		
User Fees (Licenses, Registrations)	47,108,641(A)	46,064,962
Forestry Mill Tax	25,309,752(B)	24,365,743
Severance Tax	819,768(C)	834,181
Motorboat Gas Tax Formula	4,691,000(D)	3,989,900
Other Revenues (Sales, Services)	8,767,208(E)	7,768,694
Federal Aids	11,518,892(F)	11,142,328
Total Revenues	98,215,261	94,165,808
Expenditures		
Resource Management:		
State Funds	48,569,435	47,171,345
Federal Funds	9,460,951	7,869,477
Environmental Standards:		
State Funds	491,731	439,709
Federal Funds		
Enforcement:		
State Funds	9,992,568	9,662,596
Federal Funds	984,674	1,030,179
Local Support:		
State Funds	7,673,487	7,005,042
Federal Funds	745,868	895,639
Administrative Services:		
State Funds	18,157,437	16,664,786
Federal Funds	1,199,670	840,459
Other Activities:		
State Funds	2,351,192	275,844
Total Expenditures	99,627,013(G)	91,855,076
FUND BALANCE	30,974,865	32,386,617
RESERVE FOR ENCUMBRANCES	11,549,778	10,447,457
UNRESERVED BALANCE	$19,425,087	$21,939,160

The Conservation Fund is a segregated fund which provides the financial resources for many of the activities of the Department of Natural Resources. It provides the funding for fish and wildlife management, forestry, parks and recreation, law enforcement, administrative activities, and a portion of the Wisconsin Conservation Corps program.

(A) Although the total number of licenses sold was down by approximately 2%, the increase in revenue from user fees and licenses sold was due mainly to the full year impact of license fee increases that went into effect January 1, 1988.

(B) The increase is due to a 3.86% increase in the state equalized property valuation.

(C) The decrease is due to fewer penalties imposed upon landowners who harvested less wood products from land enrolled in the Forest Cropland or Managed Forest Land Programs.

(D) The increase in the motorboat gas tax revenue is due to an increase in the gas excise tax from $.18 to $.209.

(E) The increase is due in part to increased investment income, gifts and donations and the new Lake Research - Voluntary Contribution program revenue.

(F) The increase in federal revenue is due to increased federal grants.

(G) The expenditure increase is due mainly to the ongoing cost of operations in existing programs which includes a salary plan increase of 2% for 1988-89. Besides the 2% salary plan, some of the major increases in expenditures over the 1987-88 fiscal year were: Federal Grants, $1.8 million; Recreation Boating Facility Aids Program, $.74 million; Administrative Development, $.5 million; Snowmobile Trail Aids, $.43 million; Wildlife Damage Claims, $.3 million, etc.

EXHIBIT B-5
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1988-89		1987-88	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
Opening Balance	$ 258,339,831	$ (14,359,224)	$ 211,802,923	$ (20,444,386)
Revenues				
Motor Fuel Taxes (A)	516,820,035		490,393,331	
Vehicle Registration (B)	154,314,142		153,113,005	
Drivers License Fees	15,678,162		14,751,623	
Motor Carrier Fees	2,937,189		2,721,553	
Other Motor Vehicle Fees	6,338,400		6,361,939	
Overweight/Oversize Permits	1,848,996		1,713,982	
Investment Earnings	15,444,467		10,556,762	
Aeronautical Taxes and Fees	6,969,541		6,770,021	
Rail Property Taxes	5,777,224		5,391,141	
Dealers' Licenses	682,138		648,122	
Transportation Commission Assessments	271,448		309,993	
Miscellaneous	2,270,115	(227,710)	2,914,388	239,788
Service Center Operations		6,634,353		6,459,490
Bridge and Highway Assistance - Federal		221,604,775		179,719,380
Bridge and Highway Assistance - Local		21,475,890		19,170,929
Highway Program Operations - Federal		2,049,589		1,685,651
Highway Program Operations - Local		38,698		
Airport Assistance - Federal		14,129,575		14,919,852
Airport Assistance - Local		1,630,881		2,669,908
Railroad Assistance - Federal		1,918,088		547,913
Railroad Assistance - Local		684,828		515,626
Transit Assistance - Federal		2,650,998		2,290,033
Transit Assistance - Local		193,756		331,266
Wisconsin Development Fund - Local		5,410,903		
General Administration and Planning - Federal		5,594,572		4,735,304
General Administration and Planning - Local		117,156		186,481
Hwy. Safety & Enforcement Assessments - Federal		709,765		882,922
Total Revenues	729,351,857	284,616,117	695,645,860	234,354,543
TOTAL AVAILABLE	987,691,688	270,256,893	907,448,783	213,910,157
Expenditures				
Local Assistance				
Highway Aids	211,063,850		198,931,446	
Bridge and Highway Improvement	8,270,875	60,416,093	6,245,782	44,995,842
Mass Transit	45,367,369	2,109,858	45,293,657	2,017,558
Railroads	5,118,969	946,620	2,472,240	746,225
Driver Training	3,173,936		3,107,212	
Recreational Facilities	1,903,174		2,145,333	
Local Airport Development	2,993,687	16,988,245	4,022,370	17,482,802
Highway Safety		745,891		882,922
Air Passenger Service			15,000	
Total Local Assistance	277,891,860	81,206,707	262,233,040	66,125,349
Aids to Individuals and Organizations				
Wisconsin Development Fund	2,950,872	5,765,215	1,368,082	525,503
Railroad Crossings	2,325,882	1,968,841	2,585,782	1,211,262
Harbor Assistance Aids	292,636		1,196,255	
Elderly and Handicapped	45,402	688,503	594,229	533,772
Total Aids to Individuals and Organizations	$ 5,614,792	$ 8,422,559	$ 5,744,348	$ 2,270,537

The Transportation Fund is a multi-purpose special revenue fund created to provide resources for transportation related facilities and modes with revenues derived from users of transportation facilities. The Department of Transportation is the major agency within the fund although several programs within other state agencies derive revenues from the fund. Transportation facilities and major highway projects are also funded with Revenue Bonds.

(A) Effective April 1, 1988 motor fuel tax increased from $.200 to $.209 per gallon; and effective April 1, 1989 motor fuel tax decreased from $.209 to $.208 per gallon.

(B) Section 84.59, Wisconsin Statutes, provides that vehicle registration revenues derived under s. 341.25 are deposited with a Trustee in a fund outside the State Treasury. Only those funds not required for the repayment of Revenue Bond obligations are considered income to the Transportation Fund. During FY 1987-88 $16.3 million was retained by the Trustee and in FY 1988-89 $20.8 million was retained by the Trustee.

EXHIBIT B-5 (continued)
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1988-89		1987-88	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
State Operations (C)				
Highway Improvements (D)	$ 136,572,436	$ 193,751,200	$ 101,726,671	$ 147,897,175
Highway Maintenance	117,739,860	385,075	114,133,141	261,350
Highway Traffic Operations	15,595,334	85,727	15,397,291	27,555
Highway Program Operations	12,142,187	2,088,932	10,926,206	1,707,088
Traffic Enforcement & Inspection	29,020,978	923,219	27,771,705	852,723
Motorcycle Safety	163,552		175,889	
General Administration & Planning	33,361,944	4,871,221	30,665,318	3,869,159
Transportation Commission	888,063		862,033	
Vehicle Registration & Drivers Licensing	46,251,494	322,094	43,892,931	316,477
Vehicle Inspection & Maintenance	8,413,269		8,070,249	
Debt Repayment & Interest	21,791,228		23,197,289	
Service Centers		8,243,332		4,902,621
Miscellaneous	779,381		322,941	39,347
Total State Operations	422,719,726	210,670,800	377,141,664	159,873,495
Transfer to Conservation Fund (E)	4,691,000		3,989,900	
Total Expenditures	710,917,378	300,300,066	649,108,952	228,269,381
Fund Balance	276,774,310	$ (30,043,173)	258,339,831	$ (14,359,224)
Reserves For Continuing Appropriation Balances				
Local Highway Aids	1,311,530		1,028,651	
Mass Transit Aids	3,834,158		4,461,279	
Wisconsin Development Fund	4,681,045		1,631,918	
Railroad Continuation & Facility Acquisition	7,545,995		8,362,687	
Elderly & Handicapped Capital Aids	1,376,753		836,143	
Railroad Crossing Repair Aids	899,576		285,763	
Highway Improvement	124,642,225		114,743,548	
Highway Maintenance	30,694,068		35,197,809	
Highway Traffic Operations	897,067		1,336,017	
Disadvantaged Business Mobilization Assistance	300,000			
Highway Program Operations	287,766		382,096	
Airport Improvements	4,900,747		3,847,734	
Recreational Facilities Aids	1,955,413		2,085,686	
Water Resource Management	30,000		31,225	
Harbor Assistance Aids	1,166,601		959,237	
Driver Education	482		83,863	
Veterans Memorial Grant	300,000		600,000	
Wisconsin Conservation Corps	19,258		125,836	
General Operations & Miscellaneous	3,901,270		6,316,206	
Total Reserves	188,743,954		182,315,698	
UNRESERVED BALANCE	$ 88,030,356		$ 76,024,133	

(C) This statement does not include administrative facilities of $1,912,464 in FY 1987-88 and $2,271,678 in FY 1988-89 which were financed with Revenue Bond proceeds.

(D) Does not include highway improvements of $44,196,509 in FY 1987-88 and $49,337,275 in FY 1988-89 which were financed with Revenue Bond proceeds.

(E) Chapter 20, 1987 Wisconsin Act 27 provides for an annual transfer from the Transportation Fund to the Conservation Fund of an amount equal to the estimated motorboat gas tax payment.

EXHIBIT B-6
UNIVERSITY OF WISCONSIN SYSTEM

CURRENT FUNDS REVENUES

Total Univ. of Wis. System 1987-88	Total Univ. of Wis. System 1988-89	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
$ 302,548,342	$ 328,580,469	+ 8.6	Tuition and Fees	$ 328,580,469	
8,375,657	17,364,134	+107.3	Federal Appropriations	17,364,134	
632,149,788	659,549,375	+ 4.3	State Appropriations	659,549,375	
253,552,970	274,183,411	+ 8.1	Federal Grants and Contracts	52,644,881	$ 221,538,530
78,851,825	90,240,158	+ 14.4	State, Local & Private Grants & Contracts	2,597,794	87,642,364
7,125,019	6,672,570	− 6.4	Endowment Income		6,672,570
119,713,511*	132,658,594	+ 10.8	Educational and Other Sources	132,658,594	
137,394,978*	144,736,316	+ 5.3	Sales and Services of Auxiliary Enterprises	144,736,316	
150,160,057	175,288,985	+ 16.7	Sales and Services of Hospitals	175,288,985	
$ 1,689,872,147	$ 1,829,274,012	+ 8.2	TOTAL CURRENT FUNDS REVENUES	$ 1,513,420,548	$ 315,853,464

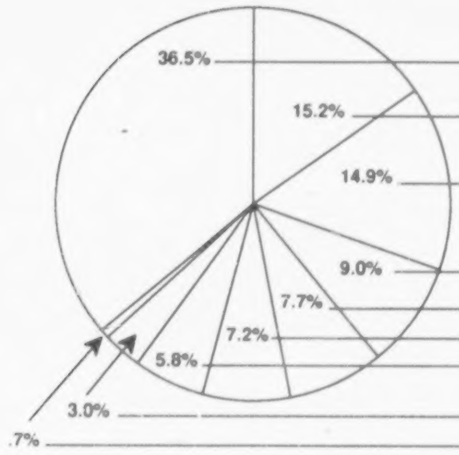
*Restated to reflect changes in budget activity codes.

CURRENT FUNDS EXPENDITURES

Total Univ. of Wis. System 1987-88	Total Univ. of Wis. System 1988-89	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
			Educational and General		
$ 465,104,252*	$ 485,328,421	+ 4.3	Instruction	$ 469,315,220	$ 16,013,201
266,465,485*	285,808,910	+ 7.3	Research	91,732,505	194,076,405
97,062,842*	106,810,744	+10.0	Public Service	88,872,220	17,938,524
113,821,422*	121,938,016	+ 7.1	Academic Support	118,996,701	2,941,315
8,062,184	8,336,775	+ 3.4	Farm Operations	8,334,200	2,575
93,795,814*	110,197,198	+17.5	Student Services	105,250,603	4,946,595
83,821,966*	88,109,440	+ 5.1	Institutional Support	85,506,962	2,602,478
103,178,587*	106,828,588	+ 3.5	Operation and Maintenance of Plant	106,154,166	674,422
103,838,337	122,157,257	+17.6	Financial Aid	47,088,452	75,068,805
1,335,150,889	1,435,515,349	+ 7.5	Total Educational and General	1,121,251,029	314,264,320
137,261,611*	139,890,022	+ 1.9	Auxiliary Enterprises	139,731,635	158,387
152,857,952	164,140,997	+ 7.4	Hospitals	163,797,465	343,532
			Mandatory Transfers		
56,546,006	57,836,697	+ 2.3	Debt Service on Academic Facilities	56,749,472	1,087,225
7,799,077	5,544,271	−28.9	Debt Service on Self-Amortizing Facilities	5,544,271	
3,572,278	4,232,780	+18.5	Debt Service on Hospital Facilities	4,232,780	
406,967	343,488	−15.6	Student Loan Matching	343,488	
68,324,328	67,957,236	− 0.5	Total Mandatory Transfers	66,870,011	1,087,225
$ 1,693,594,780	$ 1,807,503,604	+ 6.7	TOTAL CURRENT FUNDS EXPENDITURES	$ 1,491,650,140	$ 315,853,464

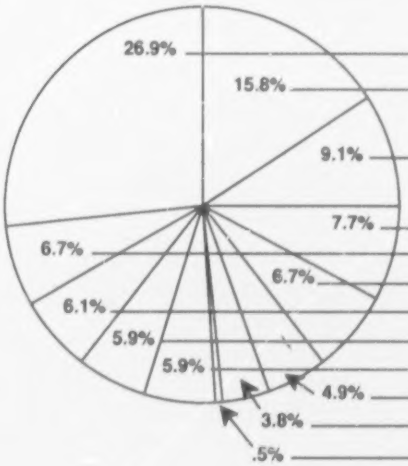
*Restated to reflect changes in budget activity codes.

Source of Funds Spent: 1988 - 89



State Appropriations	$ 659,887,177
Federal Grants and Contracts	274,614,389
Student Fees	268,497,692
Hospitals	163,676,832
Auxiliary Enterprises	139,767,173
Educational and Other Sources	130,499,351
Gifts, Donations, Endowment	104,340,568
Fee Remissions & Compacts	53,705,957
Federal Appropriations	12,514,465
Total	$1,807,503,604

How Funds Were Spent: A Functional Breakdown of 1988 - 89 Expenditures



Instruction	$ 485,328,421
Research	285,808,910
Hospitals	164,140,997
Auxiliary Enterprises	139,890,022
Financial Aid	122,157,257
Academic Support	121,938,016
Student Services	110,197,198
Operation & Maintenance of Plant	106,828,588
Public Service	106,810,744
Institutional Support	88,109,440
Mandatory Transfers	67,957,236
Farm Operations	8,336,775
Total	$ 1,807,503,604

EXHIBIT B-7

STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF ASSETS AND LIABILITIES
September 30, 1988

	September 30, 1988			September 30, 1987
	Reserve Fund	Federal Debt Fund	Combined Totals	Combined Totals
ASSETS				
Cash:				
U.S. Treasury Trust Fund	$ 672,077,095		$ 672,077,095	$ 333,298,[illegible]99
In Bank	399,992		399,992	302,078
Interest Payment Account		$ 4,824,790	4,824,790	4,148,846
Amounts Receivable From:				
Reimbursable Employers	879,657		879,657	1,035,705
Other States	367,485		367,485	447,628
Employers (A)	101,605,204		101,605,204	111,336,488
Claimants (Benefit Overpayments)	1,499,371		1,499,371	5,618,307
Special Assessments (B)		898,424	898,424	567,719
U.S. Treasury as Interest	13,474,302		13,474,302	6,292,725
Buildings Constructed with Reed Act Funds	373,519		373,519	429,387
Due from Reserve Fund		88,061	88,061	
Due from State of Wisconsin		143,129	143,129	437,715
Due from Federal Debt Fund				1,814,151
Total Assets	790,676,625	5,954,404	796,631,029	465,729,148
LIABILITIES				
Cash Overdrafts in Checking Account	975,447		975,447	3,965,186
Benefits Payable to Claimants (C)	3,713,775		3,713,775	4,808,305
Employer Overpayments Not Refunded	1,919,717		1,919,717	1,520,555
Amounts Due Employers & Federal Government (Benefit Overpayments)	274,302		274,302	1,521,437
Amounts Due Other States	909,128		909,128	840,675
Advances from Federal Government	608,412		608,412	599,108
Federal Funds Provided Under Reed Act	1,265,191		1,265,191	446,578
Accrued Interest Payable		6,166,464	6,166,464	20,964,726
Due to Federal Debt Fund	88,061		88,061	
Due to State of Wisconsin	210,932		210,932	295,421
Due to Reserve Fund				1,814,151
Total Liabilities	9,964,965	6,166,464	16,131,429	36,776,142
FUND BALANCE	780,711,660	(212,060)	780,499,600	428,953,006
TOTAL LIABILITIES AND FUND BALANCE	$ 790,676,625	$ 5,954,404	$ 796,631,029	$ 465,729,148

The Unemployment Reserve Fund was established by the State of Wisconsin's Unemployment Compensation Law (Chapter 108 of the statutes) to account for contributions received from employers and subsequent benefits paid to employes. The Fund is administered by the Department of Industry, Labor and Human Relations. The costs of administering the Fund are not included in the accompanying financial statements since the federal government provides funds to the State of Wisconsin for such costs out of contributions it receives from employers under the Federal Unemployment Tax Act.

These statements cover the 12 month fiscal period ending September 30, 1988. Beginning in 1989 the statements will be prepared on the basis of a June 30 ending fiscal period. These statements were not available for this fiscal report.

(A) Except for third quarter and delinquent contributions, employer contributions are recorded as revenue when received. Most of the third quarter contributions are based on subsequent cash receipts. Delinquent contributions and a small portion of the estimated third quarter contributions are based on reported or estimated employer information rather than cash receipts.

(B) All loans needed to continue paying benefits were repaid by the end of 1986. The last of the interest payment deferrals on these loans will be paid on September 30, 1989. Payment of the interest is funded through a special assessment against employers.

(C) Benefit claims not filed and benefit claims filed by individual claimants but not yet completely processed and paid are recorded as a liability based on known subsequent claim payments and other available information.

EXHIBIT B-7

STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF CHANGES IN FUND BALANCE
September 30, 1988

	September 30, 1988			September 30, 1987
	Reserve Fund	Federal Debt Fund	Combined Totals	Combined Totals
ADDITIONS				
Employer Contributions	$ 571,283,532		$ 571,283,532	$ 635,542,224
Benefit Reimbursements	15,570,566		15,570,566	18,420,757
Reimbursement from Federal Government	10,781,095		10,781,095	24,978,221
Special Assessments from Employers		$ 16,674,992	16,674,992	23,851,874
Investment Earnings		361,367	361,367	
Interest from U.S. Treasury	40,771,172		40,771,172	11,732,557
Forfeitures and Other	1,216,411		1,216,411	1,340,200
Transfer to Federal Debt Fund For Loan Repayment				126,664,000
Total Additions	639,622,776	17,036,359	656,659,135	842,529,833
DEDUCTIONS				
Benefits Paid:				
Chargeable to Taxable Employers	272,173,816		272,173,816	320,567,510
On behalf of Governmental Units, Nonprofit and Other Organizations	15,570,566		15,570.566	18,433,760
On behalf of United States Government	10,781,095		10,781,095	24,978,220
Allowance for Doubtful Collections:				
Delinquent Employer Contributions	2,498,829		2,498,829	17,110,053
Benefit Overpayments to Claimants	3,645,799		3,645,799	1,295,506
Special Assessments Against Employers		(376,178)	(376,178)	1,592,726
Allocation of Reed Act Funds	818,614		818,614	
Transfer from General Fund For Loan Repayment				126,664,000
Total Deductions	305,488,719	(376,178)	305,112,541	510,641,775
Increase in Fund Balance	334,134,057	17,412,537	351,546,594	331,888,058
Fund Balance at October 1, 1987	446,577,603	(17,624,597)	428,953,006	97,064,948
FUND BALANCE at September 30, 1988	$ 780,711,660	$ (212,060)	$ 780,499,600	$ 428,953,006

EXHIBIT B-8
WISCONSIN RETIREMENT SYSTEM
ACTUARIAL STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 1988

	12/31/88	12/31/87	Increase (Decrease)
Assets and Employer Obligations:			
Net Assets:			
Cash, Investments & Receivables			
Less: Payables & Suspense Items			
Fixed Division	$ 12,286,320,844	$11,028,836,010	$ 1,257,484,834
Variable Division	2,394,104,616	1,997,558,644	396,545,972
Totals	14,680,425,460	13,026,394,654	1,654,030,806
Obligations of Employers			
Unfunded Accrued Liability	1,440,335,461	1,398,264,491	42,070,970
TOTAL ASSETS	16,120,760,921	14,424,659,145	1,696,101,776
Reserves and Surplus:			
Reserves			
Actuarial Present Value of Projected Benefits Payable to Terminated Vested Participants and Active Members:			
Member Normal Contributions	4,700,780,716	4,156,761,793	544,018,923
Member Additional Contributions	117,241,681	116,906,518	335,163
Employer Contributions	6,274,789,973	5,810,482,436	464,307,537
TOTAL CONTRIBUTIONS	11,092,812,370	10,084,150,747	1,008,661,623
Actuarial Present Value of Projected Benefits Payable to Current Retirees and Beneficiaries:			
Fixed Annuities	4,109,771,327	3,576,760,841	533,010,486
Variable Annuities	594,018,794	584,196,028	9,822,766
TOTAL ANNUITIES	4,703,790,121	4,160,956,869	542,833,252
Special Death Benefit Reserve	548,288	526,216	22,072
TOTAL RESERVES	15,797,150,779	14,245,633,832	1,551,516,947
Surplus			
Fixed Annuity Reserve Surplus	219,243,205	247,797,465	(28,554,260)
Variable Annuity Reserve Surplus	87,982,736	(37,422,581)	125,405,317
Undistributed Earnings-Fixed Fund	(689,212)	(22,436,518)	21,747,306
Undistributed Earnings-Variable Fund	17,073,413	(8,913,053)	25,986,466
TOTAL SURPLUS	323,610,142	179,025,313	144,584,829
TOTAL RESERVES AND SURPLUS	$ 16,120,760,921	$14,424,659,145	$ 1,696,101,776

The accompanying notes are an integral part of this statement.

Notes to Exhibit B-8, Wisconsin Retirement System

All eligible State of Wisconsin employes participate in the Wisconsin Retirement System ("System"), a cost-sharing multiple-employer public employe retirement system (PERS). The payroll for employes covered by the system for the year ended December 31, 1988 was $1,471,343,202.

All permanent employes expected to work over 600 hours a year are eligible to participate in the System. Covered employes are required by statute to contribute 5.0% of their salary (5,5% for Executive and Elected Officials, 6.0% for Protective Occupations with Social Security, and 8.0% for Protective Occupations without Social Security), to the plan. Protective occupations with social security, teachers and general category employes are also required to make a 1 percent, non-refundable Benefit Adjustment Contribution to the plan. Employers may make these contributions to the plan on behalf of the employes. Employers are required to contribute the remaining amounts necessary to pay the projected cost of future benefits. The total required contribution for the year ended December 31, 1988 was $182,404,373 which consisted of $93,497,203 or 6.35% of payroll from the employer and $88,907,170 or 6.04% of payroll from employes.

Employes who retire at or after age 65 (55 for protective occupation employes) are entitled to receive a retirement benefit. The benefit is calculated as 1.6% (2.0% for Executives, Elected Officials, and Protective Occupations with social security and 2.5% for protective occupations without social security) of final average earnings for each year of creditable service. Final Average Earnings is the average of the employe's three highest years' earnings. Employes may retire at age 55 (50 for protective occupation employes) and receive reduced benefits. Employes terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefit. Benefits are fully vested upon entry into the System.

The System also provides death and disability benefits for employes. Eligibility for and the amount of all benefits are determined under Chapter 40 of the State Statutes.

The System utilizes the "Entry Age Normal with Frozen Initial Liability" actuarial method in establishing employer contribution rates. Under this method, the Unfunded Accrued Actuarial Liability is affected only by the monthly amortization payments, compound interest, the added liability created by new employer units, and any added liabilities caused by changes in benefit provisions. All actuarial gains or losses arising from the difference between actual and assumed experience are reflected in the determination of the normal cost. The unfunded accrued actuarial liability is being amortized over a 40 year period beginning January 1, 1986. The unfunded liability for the State of Wisconsin as of December 31, 1988 was $387,796,237 or 28.23% of the total system unfunded liability of $1.37 billion.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employe service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation as of December 31, 1988 for the System as a whole, determined through an actuarial valuation performed as of that date, was $14,894.2 million. The System's net assets available for benefits on that date were $14,680.4 million, leaving an unfunded pension benefit obligation of $213.8 million. The State of Wisconsin 1988 contribution represented 29.23% of total contributions required of all participating entities.

Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1989 Comprehensive Annual Financial Report.

Exhibit B-8 provides a comparative actuarial balance sheet for the most recent reporting periods. The 12/31/88 data is unaudited. The 12/31/87 data has been restated to incorporate audit adjustments.

Early Retirement Legislation

1989 Wisconsin Act 13, effective May 16, 1989, made significant temporary and permanent changes to the Wisconsin Retirement System. The most significant changes include:

1) An Early Retirement Window in effect until June 30, 1990, allows generals and teachers to retire as early as age 55 with 30 years of creditable service, and protectives to retire at age 50 with 28 years of creditable service.

2) Beginning July 1, 1990, the early retirement actuarial reduction, normally .4% per month, is reduced by .001111% for each month of creditable service.

3) Effective 1/1/90, interest credited to employe accounts, for purposes of separation benefits only, is limited to 3% for those employes who first became participants after 12/31/81.

4) A one-time recognition of $500 million of deferred market gains.

5) The annual recognition of deferred market gains is increased from 7% to 20%.

6) All assets in the Fixed Retirement Investment Trust are to be valued at current market value. Unrealized appraisal gains and losses, as well as gains and losses on the disposition of assets, will be deferred and amortized.

7) Future increases or decreases in contribution rates must be shared equally by employes and employers except that any contribution rate increase due to this bill must be paid by the employe.

8) The actuarial assumption for future salary increases is decreased from 6.0% to 5.6%.

9) Beginning 1/1/90, a five-year vesting period for annuities is required.

EXHIBIT B-9
STATE BUILDING TRUST FUND
REVENUES AND EXPENDITURES

	1988-89	1987-88
Opening Balance	$ 6,584,261	$ 10,167,204
Revenues:		
Investment Income	522,261	619,582
Federal Aid	27,421	256,332
Miscellaneous	2,188,090	2,255,817
Net Transfers to or from Capital Improvement Fund	5,045,216	(4,680,064)
Net Revenues	7,782,988	(1,548,333)
TOTAL AVAILABLE	14,367,249	8,618,871
Expenditures:		
Arts Board	0	21,050
Department of Administration	994,955	373,438
Department of Agriculture, Trade & Consumer Protection	0	0
Educational Communications Board	250,671	134,298
Historical Society	10,472	111,223
Department of Health & Social Services:		
Mental Health Institutions	173,270	145,170
Correctional Institutions	697,245	270,462
Department of Military Affairs	260,662	298,197
Department of Natural Resources	141,359	126,879
Department of Public Instruction	1,097	31,715
University of Wisconsin System	415,846	257,087
Department of Veterans Affairs	78,139	265,091
Total Expenditures	3,023,716	2,034,610
ENDING BALANCE	$ 11,343,533	$ 6,584,261

EXHIBIT B-10

CAPITAL IMPROVEMENT FUND

REVENUES AND EXPENDITURES

	1988-89	1987-88
Opening Balance	$ 15,050,855	$98,377,076
Revenues:		
General Obligation Proceeds:		
Bond Revenue	363,425,695	73,285,776
Investment Income	3,745,822	5,747,901
Federal Aid	2,528,395	1,454,453
Miscellaneous	1,818,617	1,293,199
Interfund Transfer from State Agencies	9,975,957	2,529,832
Net Transfers to/from State Bldg. Trust Fund	(890,200)	4,702,565
Transfers to the Bond Security and Redemption Fund	(681,493)	(2,272,500)
Net Revenues	379,922,793	86,741,226
TOTAL AVAILABLE	394,973,648	185,118,302
Expenditures:		
University of Wisconsin:		
Academic	37,106,603	44,500,112
Self-Amortizing Facilities	9,116,482	2,318,781
Natural Resources:		
Point Source Water Pollution and Sewage Collection Facilities	103,552,015	74,644,057
Recreation Facilities	11,777,991	5,511,929
Transportation:		
Administration Facilities		2,000
Highway Projects		
Harbor Improvements	39,348	
Health and Social Services:		
Mental Health Facilities	3,401,178	4,681,439
Correctional Facilities	15,521,418	7,431,948
Building Commission:		
Housing State Departments and Agencies	4,607,924	1,095,885
Educational Communications Facilities	949,453	1,113,566
Historical Society		
Historic Sites	1,323,721	708,803
Museum Facilities	129,191	27,719
Public Instruction:	6,843	3,700
School for Deaf and Blind	74,722	22,201
School for Visually Handicapped	83,987	328,271
Military Affairs, Armories and Military Facilities	4,758,107	2,233,408
Veterans Affairs:		
Wisconsin Veterans Homes	227,325	137,924
Self-Amortizing Mortgage Loans	29,968,648	23,394,724
Agriculture:		
State Fair — Self-Amortizing Facilities		12,538
Bonding Services	905,730	461,230
Daily Demand Note, Principal and Interest	90,548,256	1,437,212
Total Expenditures	314,098,942	170,067,447
ENDING BALANCE	$ 80,874,706	$15,050,855

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
BALANCE SHEET AS OF JUNE 30

	June 30, 1989	June 30, 1988
ASSETS		
Investments:		
Cash & Investment Pool Shares	$ 49,128,763	$ 64,036,911
Repurchase Agreement	71,643,110	71,643,110
State of Wisconsin Bonds	31,191,157	45,894,708
United States Treasury Notes	19,223,675	36,643,675
	171,186,705	218,218,404
Bond Proceeds:	8,694,628	3,722,322
	179,881,333	221,940,726
Insurance Reserve:		
Real Estate	3,627,347	5,284,329
Land Contracts	270,655	583,372
Other Assets	300,369	347,003
	4,198,371	6,214,704
Mortgages	672,793,115	698,877,255
Other Receivables	10,751,346	14,005,656
TOTAL ASSETS	867,624,165	941,038,341
LIABILITIES & FUND BALANCE		
Bonds Payable	731,945,000	811,455,000
Other Liabilities	4,615,844	5,004,339
TOTAL LIABILITIES	736,560,844	816,459,339
FUND BALANCE	131,063,321	124,579,002
TOTAL LIABILITIES & FUND BALANCE	$ 867,624,165	$ 941,038,341

The Wisconsin Department of Veterans Affairs Mortgage Loan Program was created by Chapter 208, Laws of 1973. It is a major housing program benefiting Wisconsin veterans. Since inception, the program has provided $1.5 billion for First Mortgage Loans. The funds are a result of the Issuance of State of Wisconsin General Obligation Bonds. The difference between the interest rate paid Bond Holders and the interest rate charged Veteran Mortgagors provides for the program's administrative costs, servicing lenders' fees and reserves. There is a statutory requirement that the program be fully self-supporting.

The financial statements presented show the results of all the transactions of the Veterans Mortgage Loan Repayment Fund and the transactions related to the Veterans Mortgage Loan Program from the Capital Improvement Fund and the Bond Security and Redemption Fund.

The records of the Department are kept in accordance with the state statutory basis of accounting with the exception of several material assets and liabilities listed in the Balance Sheet. They are:

- Repurchase Agreement valued at cost.
- State of Wisconsin Bonds valued at lower of cost or par.
- United States Treasury Notes at lower of cost or par.
- Real Estate, Land Contracts and Mortgages: valued at book value.
- Bonds payable valued at the unpaid principal balance of the Bonds Issued on behalf of the Program.

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
INCOME STATEMENT FOR PERIOD ENDING JUNE 30

	June 30, 1989	June 30, 1988
REVENUES		
Investments:		
Investment Pool Shares	$ 5,959,510	$ 7,355,917
Repurchase Agreement	6,809,277	6,846,691
State of Wisconsin Bonds	3,345,961	3,769,673
United States Treasury Notes	3,570,602	4,014,902
	19,685,350	21,987,183
Mortgage Interest	46,136,644	47,647,735
Rev. Bond Admin. Reim.	85,715	95,322
Loan Funding Fee	395,954	467,895
TOTAL REVENUES	66,303,663	70,198,135
EXPENDITURES		
Administration:		
Personal Services	1,262,065	1,216,097
Fringe Benefits	369,873	341,593
Materials and Supplies	252,457	263,117
Capital Outlay	6,658	687
County Veterans Service Officer Grant	72,000	75,000
Property Management	158,339	88,626
	2,121,392	1,985,120
Bond Interest	57,242,952	61,777,008
Costs of Issuance, Bonds	455,000	0
TOTAL EXPENDITURES	59,819,344	63,762,128
NET REVENUES (EXPENDITURES)	6,484,319	6,436,007
BEGINNING FUND BALANCE	124,579,002	118,142,995
ENDING BALANCE	$ 131,063,321	$ 124,579,002

Statistical Section

Wisconsin Dells, a major tourist attraction, is the scenic legacy of glacial waters that eroded Cambrian sandstone. Sculpted cliffs rise 100 feet above the water for a seven-mile stretch along the Wisconsin River.

EXHIBIT C-1

GENERAL FUND CASH FLOW

The General Fund would have experienced a short-term cash flow problem during the first half of the year had corrective action not been taken. The temporary reduction in cash balances was caused by a mismatch between the timing of receipts and disbursements. The majority of payments were paid in the first half of the fiscal year. The preponderence of receipts were collected in the second half of the year. This point is illustrated in Figure 1.

Because of this mismatch, an operating note was again necessary in 1988-89. As shown in Figure 2, the General Fund's cash balance would have dropped from an opening balance of $287 million to a yearly low of $-279 million without the operating note, a reduction of over $560 million. Indeed, the General Fund's cash balance would have been negative without the note during five months of the fiscal year.

With the $350 million operating note, this negative balance did not occur. The note prevented borrowing from other operating funds and thus spared the General Fund $800,000 in interest costs. It ensured timely payments to local governments and the state's suppliers. The notes allowed the state to acquire sufficient funds to offset July, November, and December's sizable cash payments for local assistance. The proceeds of the note and its timely repayment allowed the General Fund to more closely match receipts and payments. The operating note sinking fund payments were met as scheduled and the full amount of the note plus accrued interest was repaid by June 15, 1989.

The use of the operating note proved to be a cost-effective method of acquiring short-term funds. The note saved the General Fund $10.8 million through increased investment earnings and reduced interfund borrowing.

Figure 1

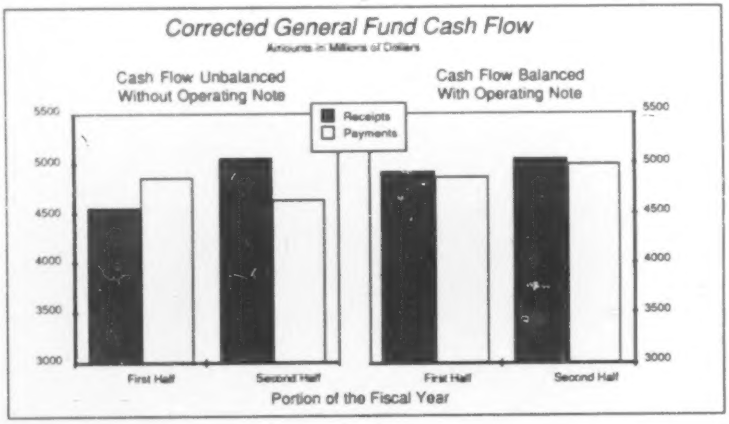


Figure 2

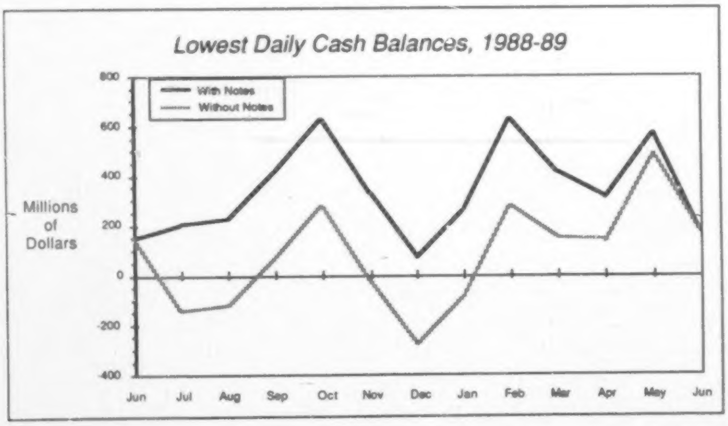


EXHIBIT C-2

STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1988-89

(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/88	LEVIES BASED TAX CREDIT (GENERAL GOVERNMENT AND SCHOOL)	SHARED REVENUE PAYMENT	COUNTY TOTAL
Adams	15,298	$ 1,269,545	$ 1,058,236	$ 2,327,780
Ashland	16,848	831,231	3,784,934	4,616,166
Barron	40,968	2,333,373	5,728,283	8,061,656
Bayfield	14,263	1,046,938	1,181,070	2,228,008
Brown	190,996	11,228,576	33,846,310	45,074,886
Buffalo	14,224	871,887	2,041,549	2,913,436
Burnett	13,068	1,018,830	1,002,418	2,021,248
Calumet	34,480	1,868,133	5,388,774	7,256,907
Chippewa	54,220	2,586,536	9,877,451	12,463,987
Clark	32,450	1,702,921	4,696,984	6,399,905
Columbia	44,621	2,618,314	6,094,811	8,713,126
Crawford	16,517	963,974	2,323,714	3,287,688
Dane	346,591	25,795,453	35,595,158	61,390,611
Dodge	76,367	4,596,541	11,398,603	15,995,144
Door	26,905	2,347,777	1,956,079	4,303,856
Douglas	41,916	2,144,363	9,607,092	11,751,455
Dunn	35,409	1,810,699	5,930,875	7,741,573
Eau Claire	83,838	4,349,165	16,114,490	20,463,655
Florence	4,387	328,790	213,956	542,746
Fond du Lac	90,546	4,691,824	13,930,165	18,621,989
Forest	9,172	473,143	830,603	1,303,747
Grant	51,057	2,781,556	7,889,216	10,670,772
Green	30,459	2,214,413	3,295,365	5,509,778
Green Lake	18,896	1,305,335	2,524,224	3,829,559
Iowa	20,336	1,541,737	2,297,916	3,839,653
Iron	6,342	464,976	837,891	1,302,867
Jackson	16,605	892,754	2,138,602	3,031,356
Jefferson	66,876	3,994,261	9,925,434	13,919,695
Juneau	21,952	1,272,606	3,260,681	4,533,287
Kenosha	123,127	7,206,869	23,305,537	30,512,406
Kewaunee	20,027	1,129,399	3,551,260	4,680,659
LaCrosse	97,002	5,495,759	12,634,921	18,130,680
Lafayette	16,893	1,408,602	1,829,090	3,237,692
Langlade	20,197	1,169,318	3,376,544	4,545,862
Lincoln	27,080	1,435,810	5,266,921	6,702,731
Manitowoc	82,695	4,106,913	16,615,673	20,722,585
Marathon	112,810	6,818,989	15,594,112	22,413,101
Marinette	41,002	2,499,189	6,095,930	8,595,118
Marquette	12,647	804,986	1,027,215	1,832,201
Menominee	4,062	105,981	576,445	682,426
Milwaukee	931,000	75,446,875	252,877,966	328,324,841
Monroe	36,860	1,579,909	5,498,473	7,078,382
Oconto	30,728	1,785,774	3,878,315	5,664,089
Oneida	32,525	2,501,569	2,715,785	5,217,354
Outagamie	137,777	7,568,182	20,740,149	28,308,331
Ozaukee	69,391	5,732,936	5,765,798	11,498,734
Pepin	7,253	512,819	1,143,756	1,656,575
Pierce	33,132	1,826,843	4,272,833	6,099,676
Polk	35,022	2,154,384	3,769,656	5,924,040
Portage	61,614	3,297,356	7,819,869	11,117,225

EXHIBIT C-2 (continued)
STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1988-89
(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/88	LEVIES BASED TAX CREDIT (GENERAL GOVERNMENT AND SCHOOL)	SHARED REVENUE PAYMENT	COUNTY TOTAL
Price	16,125	$ 879,636	$ 2,013,516	$ 2,893,153
Racine	170,670	10,718,424	32,493,617	43,212,042
Richland	17,125	1,098,303	2,334,659	3,432,962
Rock	139,344	7,902,402	25,205,278	33,107,680
Rusk	15,456	873,563	2,475,094	3,348,656
St. Croix	48,655	3,157,912	5,034,158	8,192,070
Sauk	45,831	3,104,346	5,622,376	8,726,722
Sawyer	13,756	1,059,629	808,730	1,868,359
Shawano	36,489	1,923,351	4,269,798	6,193,149
Sheboygan	102,884	6,549,200	17,613,278	24,162,477
Taylor	19,214	941,206	2,631,898	3,573,105
Trempealeau	26,335	1,430,133	4,279,957	5,710,089
Vernon	26,102	1,527,572	3 411,940	4,939,511
Vilas	17,907	1,756,104	622,637	2,378,741
Walworth	73,357	5,878,384	6,780,708	12,659,092
Washburn	14,290	938,559	1,321,292	2,259,851
Washington	89,936	5,804,114	9,122,300	14,926,415
Waukesha	293,438	23,466,675	20,214,026	43,680,701
Waupaca	45,063	2,334,528	5,871,496	8,206,024
Waushara	19,946	1,358,138	1,502,082	2,860,221
Winnebago	139,107	8,141,499	21,541,848	29,683,347
Wood	76,021	4,527,209	13,062,181	17,589,390
Subtotal		319,305,000	791,360,000	1,110,665,000
Adjustments (A)			(8)	(8)
Total Apportionments		$ 319,305,000	$ 791,359,992	1,110,664,992
Homestead Tax Credit				99,449,998
Farm Property Tax Credit				28,342,642
Farmers Drought Property Tax Credit				18,383,306
Cigarette Tax Refunds				3,153,329
Sales Tax Refunds				7,258
GRAND TOTAL				$ 1,260,001,525

(A) Local share of revenue credited to 1987-88; paid in 1988-89 and included in detail by county.

EXHIBIT C-3
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Soil & Water Resource Management Program	$ 3,926,128	$ 1,420,552		
TOTAL - Department of Agriculture, Trade & Consumer Protection	3,926,128	1,420,552		
DEPARTMENT OF DEVELOPMENT				
Grants to Regional Planning Commissions		100,000		
Federal Aid			$ 24,054,675	$ 20,065,005
TOTAL - Department of Development		100,000	24,054,675	20,065,005
INSURANCE, COMMISSIONER OF				
Operations & Benefits	4,953,711	7,885,876		
TOTAL - Insurance, Commissioner of	4,953,711	7,885,876		
TOTAL - COMMERCE	8,879,840	9,406,429	24,054,675	20,065,005
EDUCATION				
EDUCATIONAL COMMUNICATIONS BOARD				
Milwaukee Area Technical College	330,000	238,000		
TOTAL - Educational Communications Board	330,000	238,000		
DEPARTMENT OF PUBLIC INSTRUCTION				
Aid to Public Library Systems	8,773,300	8,354,500		
Youth Alcohol and Drug Abuse Programs	574,000			
Local Assistance (FED)			1,304,118	1,603,082
General Equalization Aids	1,227,851,483	1,223,779,338		
Supplemental State Aid	23,084,200	21,088,507		
Youth Initiatives Program	500,000	500,000		
Aid to Milwaukee Public Schools	3,100,000			
Aids for Handicapped Education	198,064,400	187,853,200		
Bilingual-Bicultural Educational Aids	5,611,500	4,842,400		
Tuition Payments	2,971,497	3,730,494		
Aids for School Lunch & Elderly Nutrition	4,203,090	4,211,859		
Pupil Transportation Aids	17,715,900	17,464,178		
Human Growth & Development Grants	194,278	197,483		
Cooperative Education Service Agencies Aids	457,200	457,200		
Wisconsin Morning Milk Program	203,178			
Pupil Minimum Competency Tests	207,241			
Vocational Education Instruction Occup. Comp.	12,192	17,941		
Teaching Incentive Program Demo. Project		214,000		
Grants - Preschool to Grade 5 Programs	3,110,000	2,977,563		
Aid for Suicide Prevention	36,000	36,000		
Aid - Alcohol/Other Drug Abuse	882,850	513,229		
Education for Employment	149,950	300,000		
Funds from State Agency (FED) Loc. Aids	8,163,450	8,637,715		
Funds from State Agency (GPR) Loc. Aids		2,971		
Federal Aids-Local Aid			133,378,940	136,104,358
Driver Education-Local Assistance	2,527,411	2,762,638		
School Library Aids	11,629,096	10,835,961		
General Equalization Aids-Lottery Proceeds	69,358,506			
TOTAL - Department of Public Instruction	$1,589,380,723	$1,498,777,178	$134,683,058	$137,707,440

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Displaced Homemakers - Organizations	$ 209,608	$ 197,400		
Voc. Ed. Instruction Occup. Comp. Programs	61,624	67,833		
State Aid - Voc., Tech. & Adult Education	85,005,700	80,194,100		
Displaced Homemakers Program	289,555	228,570		
Supplemental Aid		792,600		
Incentive Grants	3,049,146	467,627		
Aid for Spec. Coll. Trans. Program	970,000	996,369		
Fire Schools-Local Assistance	156,016			
Interagency Project	1,403,440	1,292,346		
Adult Basic Education (FED)			$ 2,096,310	$ 1,669,264
Voc. Educ. Act. (FED)			14,881,954	14,529,714
Special Projects (FED)			119,469	
Driver Education-Local Assistance	206,300	206,300		
EMS Training Aid	101,200			
Chauffeur Training Grant	281,625	138,275		
TOTAL - Board of Vocational, Technical & Adult Education	91,734,214	84,581,420	17,097,733	16,198,978
TOTAL - EDUCATION	1,681,444,936	1,583,596,598	151,780,791	153,906,418
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Environ. Aids - Inland Lake Renewal	18,512	222,228		
Environ. Aids - Septic Tank	2,004,281	1,924,617		
Environ. Aids - Household Hazardous Waste	41,250	43,690		
Environ. Aids - Pt. Source Pollution Abatement	1,153,373	477,455		
Debt Service - Recreational Boat Bonds	116,173	145,726		
Environmental Aids - Waste Reduction & Recycling	117,595	116,050		
Environmental Aids - Prior to Bond & Sm. Pr.	53,985	19,162		
Environmental Aids - Non-Point Source Grants	4,876,875	3,784,157		
Enforcement Aids - Flood Plain Mapping	17,172	48,149		
Debt Service - Principal Repayment & Interest	62,452,320	66,484,749		
Aids in Lieu of Taxes	726,794	700,573		
Debt Service - Combined Sewer/Pollution	6,010,171	5,826,929		
Environmental Plan Aids - Solid Waste Management	32,586	76,193		
Environmental Aids - Spearfishing	328,936	35,000		
Resource Aids - National Forest Income Aid			414,579	770,966
Resource Aids - Pay in Lieu of Taxes			464,419	437,581
Environmental Aids - Federal Funds			844,310	1,138,320
Environmental Aids - Inland Lake Renewal			14,997	369,389
Environmental Plan Aids - Fed. Funds			264,798	55,623
Recreational Aids - All Terrain Vehicle Project	81,648	108,750		
Recreational Aids - Fish, Wildlife Forest Aid	52,371	96,907		
Resource Aids - County Forest & Forest Crop	1,402,410	1,178,258		
Resource Aids - County Conservation Aids	132,951	121,083		
Enforcement Aids - Boating Enforcement	447,500	447,500		
Recreation Aids - Snowmobile Trail	1,212,990	785,069		
Enforcement Aids - Snowmobiling Enforcement	95,880	51,574		
Recreation Aids - Motorcycle Rec. Aids Trails	243,538	1,285,001		
Aids in Lieu of Taxes	909,270	913,323		
Wildlife Damage - Claim	1,266,396	983,449		
Recreation Aids - All Terrain Vehicle	113,621	41,479		
Recreation & Resource Aids - Federal Funds			607,737	889,532
Enforce Aids-Fed Funds			40,398	
Enforce Aids - All-Terrain Vehicles	4,814	88		
Recreation Aids - Snowmobile Trails	1,329,493	1,291,704		
Recreation Aids - Rec. Boating Facilities	460,060	812,151		
Recreation Aids - Rec. Boating Projects	908,879	168,369		
TOTAL - Department of Natural Resources	$ 86,611,843	$ 88,189,382	$ 2,651,238	$ 3,661,411

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
DEPARTMENT OF TRANSPORTATION				
Transportation Aids	$ 199,575,888	$ 187,576,988		
Expway Police Aids - State Funds	663,600	600,000		
Connecting Highway Aids	9,299,999	8,909,956		
Flood Damage Aids - State Funds	217,122	489,304		
Lift Bridge Aids	1,192,445	1,258,650		
Transit Oper. Aids	41,408,769	41,512,757		
Elderly & Handicapped County Aids	3,958,600	3,780,900		
Air Passenger Services - Assist. Aids		15,000		
County Forest Road Aids - State	114,795	96,548		
Transit Aids - Federal Funds			$ 2,109,858	$ 2,017,558
Highway Safety			745,892	882,922
RR Facility Acquisition-State Funds	3,726,692	1,295,766		
Harbor Assistance Grants	292,636	1,196,255		
Local Airport Development - State Funds	2,993,687	4,022,370		
Hwy & Local Bridge Improvement Asst.-State Funds	8,270,875	6,245,782		
RR Facilities Acq. & RR Rehab. - Loc. Funds	946,325	446,174		
Local Airport Development-Local Funds	1,961,419	2,675,452		
Hwy & Local Bridge Improvement Asst. - Local Funds	5,431,989	5,657,049		
Local Hwy Improvement Asst. - Local Funds	11,004,324	3,758,014		
RR Facilities Acq. & RR Rehab. - Federal Funds			295	300,051
Local Airport Dev. - Federal Funds			15,026,827	14,807,650
Hwy & Local Bridge Improvement Asst. - Federal Funds			16,864,647	16,694,479
Local Hwy Improvement Asst. - Fed. Funds			27,115,133	18,886,301
TOTAL - Department of Transportation	291,059,165	269,536,665	61,862,651	53,588,960
TOTAL - ENVIRONMENTAL RESOURCES	377,671,008	357,726,047	64,513,889	57,250,371
HUMAN RELATIONS AND RESOURCES				
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Radon Aids	13,453			
Reimbursement to Local Units	215,526	190,797		
Community Social & Mental Hygiene Odd CY	83,883,508	104,927,183		
Community Social & Mental Hygiene - Even CY	95,042,626	81,972,571		
Income Maintenance Administration	20,997,929	20,740,058		
Incentives to Establish Paternity	142,000			
Community Youth & Family Aid-Odd Cy	28,088,959	21,624,483		
Community Youth & Family Aid - Even CY	38,159,968	24,870,968		
Aids - Interest County Construction Loans		6,935		
Indian Aids	180,765	221,135		
Child Care Former Recipients	19,441			
Collection Remittances - Local Units Government	158,516	218,133		
Services for Drivers	4,221,294	3,902,938		
Child Welfare Aids to Local Communities			2,632,498	2,546,898
Weatherization - Aid to Local Communities			1,009,942	1,157,677
Foster Care Community Aids			9,673,106	9,953,843
Income Maintenance - County Administration			28,750,789	26,326,215
Foster Care Youth Aids Supplement			1,349,200	1,349,200
Child Welfare Youth Aids Supplement			1,111,980	1,110,153
Community Options Program - Odd CY	14,306,794	14,606,289		
Community Options Program - Even CY	15,459,429	13,269,622		
Relief to Needy Indians - Administration	648,858	673,769		
General Relief Aids	21,804,664	21,190,649		
Reduction of Paternity Backlog	40,657	11,027		
Cocaine Abuse - County Assess. & Treatment			1,151,439	208,909
Elderly Benefit Special Programs	798,024	306,671		
Alcohol, Drug, Mental Health			4,412,740	4,781,258
Social Service Block			48,885,711	48,613,335
Inter-agency & Intra-agency - Local Assistance	616,041			
TOTAL - Department of Health & Social Services	$ 324,798,452	$ 308,733,227	$ 98,977,406	$ 96,047,488

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Aids - Private Sewage System Programs		$ 72,700		
Fire Dues Distribution	$ 5,790,515	6,093,106		
Federal Aid - Employment & Training Local			$ 12,248,182	$ 12,961,426
TOTAL - Dept. of Industry, Labor & Human Relations	5,790,515	6,165,806	12,248,182	12,961,426
DEPARTMENT OF JUSTICE				
Special Prosecutor Cost Reimbursement	10,000			
Aid to Counties for Law Enforcement		60,000		
County-Tribal Programs	270,000			
Law Enforcement Training Fund	2,325,043	2,620,849		
Federal Aid - Flood Control			26,878	25,268
Reimbursement for Victim & Witness Services	587,200	587,200		
Crime Victim/Witness Assistance	985,700	975,436		
Federal Aid - Victim Assistance			833,038	923,367
TOTAL - Department of Justice	4,177,943	4,243,485	859,916	948,635
DEPARTMENT OF VETERANS AFFAIRS				
County Grants	147,000	147,000		
TOTAL - Department of Veterans Affairs	147,000	147,000		
TOTAL - HUMAN RELATIONS AND RESOURCES	334,913,911	319,289,518	112,085,504	109,957,550
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Federal Aid			1,228,747	1,063,480
State Emergency Response Commission-Emergency	515,166			
Anti-Drug Enforce - Aids & Local Assistance	549,617	308,649		
Project Aids - Private Non Profit			102,532	91,171
Fed. Anti-Drug Enforce Aids Local Assistance			1,489,450	462,789
Fed. Aid - Crim. Justice Improvement				279,394
TOTAL - Department of Administration	1,064,783	308,649	2,820,728	1,896,834
ELECTIONS BOARD				
Recount Fees	520	280		
TOTAL - Elections Board	520	280		
DEPARTMENT OF REVENUE				
Investment & Local Impact Fund	846	200,000		
TOTAL - Department of Revenue	846	200,000		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	1,066,149	508,929	$ 2,820,728	$ 1,896,834
JUDICIAL				
CIRCUIT COURTS				
Court Interpreter Fees	39,037			
Multicounty Prosecution, County Reimbursement	100,000			
TOTAL - Circuit Courts	139,037			
TOTAL - JUDICIAL	139,037			
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Shared Revenue Account	791,360,000	779,389,257		
General Government Tax Credit	145,680,048	146,696,081		
School Levy Tax Credit	173,624,952	172,545,719		
Payments for Municipal Service	12,150,000	10,900,000		
TOTAL - Shared Taxes, Revenue & Tax Relief	$1,122,815,000	$1,109,531,057		

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
MISCELLANEOUS APPROPRIATIONS				
County Assessment Aid	$ 611,974	$ 591,163		
Badger State Game Assist.		35,000		
Terminal Tax Distribution	1,392,277	1,176,474		
Environmental Aids - Point Source Aids Bonding	75,375,776	56,939,253		
Sewer Overflow Aids Bonding	28,176,239	17,704,804		
TOTAL - Miscellaneous Appropriations	105,556,266	76,446,694		
TOTAL - GENERAL APPROPRIATIONS	1,228,371,266	1,185,977,751		
GRAND TOTAL	$3,632,486,147	$3,456,505,271	$355,255,587	$343,076,177

NOTE: Due to certain reclassifications of state expenditures between State Operations, Aids and Local Assistance, amounts in the above exhibit for fiscal year 1987-88 may differ from those published in the prior year's report.

EXHIBIT C-4
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Animal Disease Indemnities	$ 47,956	$ 26,837		
Aid Wisconsin Livestock Breeders Association	27,200	27,200		
Aids County & District Fairs	368,187	354,189		
Prem. Aids - World Dairy Expo Inc.	53,300	53,300		
TOTAL - Department of Agriculture, Trade & Consumer Protection	496,643	461,525		
DEPARTMENT OF DEVELOPMENT				
Wisconsin Development Fund	1,985,569	1,600,016		
Wisconsin Development Fund - Major Grants & Loans	7,699,924	414,376		
Aid to Forward Wisconsin Inc.	500,000	500,000		
Emp. Ownership Assistance Loans	50,000	50,000		
Pilot Export Development Loans	32,000			
TOTAL - Department of Development	10,267,493	2,564,392		
INSURANCE, COMMISSIONER OF				
Patients Compensation Claims	16,044,221	25,518,261		
Life Insurance Claims	1,495,991	1,554,746		
Premium Reduction Subsidy	514,363	187,706		
TOTAL - Insurance, Commissioner of	18,054,576	27,260,712		
LOTTERY BOARD				
Prizes	120,187,450			
TOTAL - Lottery Board	120,187,450			
TOTAL - COMMERCE	149,006,161	30,286,630		
EDUCATION				
ARTS BOARD				
State Aids for the Arts	779,300	779,156		
Challenge Grant Program		75,000		
Cultural Excellence Awards	250,000			
Fed. Grants - Aids to Individuals & Organizations			$ 244,413	$ 204,084
TOTAL - Arts Board	1,029,300	854,156	244,413	204,084
HIGHER EDUCATIONAL AIDS BOARD				
Tuition Grants	12,216,651	12,115,048		
Loan Forgiveness - Critical Manpower	8,870	25,000		
Dental Education Contract	606,452	839,510		
Indian Student Assistance	1,091,034	1,095,132		
Wisconsin Higher Education Grants	20,344,430	18,429,429		
Minority Undergraduate Grants Program-Private	388,879	382,011		
Minority Undergraduate Grants Program-Vocational	189,879	171,058		
Nursing Student Loans	93,129			
Federal Aid to Individuals & Organizations			1,862,718	1,893,807
Federal Aids, Grants				774,697
Student Loans - Collection & Administration	268,241	233,332		
Student Loans - Write-off of Defaulted	7,120	48,105		
Federal Interest Payments			763	6,059
TOTAL - Higher Educational Aids Board	$ 35,214,686	$ 33,338,625	$ 1,863,481	$ 2,674,564

EXHIBIT C-4 (continued)

STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
MEDICAL COLLEGE OF WISCONSIN				
General Program Operations	$ 3,840,983	$ 4,038,489		
Family Medicine & Practice	1,087,400	1,087,400		
TOTAL - Medical College of Wisconsin	4,928,383	5,125,889		
DEPARTMENT OF PUBLIC INSTRUCTION				
Aids for American Indian Schools	57,809	35,800		
Special Olympics	75,000	75,000		
Minority Group Pupil Scholarships	232,700	232,700		
Funds from Other State Agencies - Aid	979,698	957,420		
Federal Funds - Aids			$ 13,875,754	$ 12,869,528
TOTAL - Department of Public Instruction	1,345,207	1,300,920	13,875,754	12,869,528
UNIVERSITY OF WISCONSIN SYSTEM				
Student Aid	916,648	983,589		
Advanced Opportunity Program	2,778,473	2,602,575		
Minority Undergrad Grant Program	1,595,241	1,528,428		
Gifts - Student Loans	1,677,370	1,504,308		
Federal Aid - Work Study			6,996,961	7,532,880
Federal Aid - Education Opportunity Grant			8,895,544	8,882,188
Federal Aid - Student Loans			20,119,561	19,201,819
Pell Grants			51,986,869	40,861,380
Nursing Undergrad Loans			353,204	366,389
Nursing Grad Loans			437	10,894
Minority Teacher Loans	47,299			
Doctoral Student Loans	151,648			
Pilot Minority Student Tuition Award Program	103,330			
TOTAL - University of Wisconsin System	7,270,009	6,618,901	88,352,576	76,855,549
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Gifts & Grants	16,400	14,875		
TOTAL - Bd. of Vocational, Technical & Adult Education	16,400	14,875		
TOTAL - EDUCATION	49,803,986	47,253,366	104,336,224	92,603,724
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Beaver Control-Fish & Wildlife Account	29,490			
Comp. Well Contamination - Payment	325,002	423,275		
Comp. Well-Contamination - Repayment		16,419		
Environ. Plan Aids - Local Water Quality	263,840	80,539		
Environ. Aids - Scenic Urban Waterways	4,351	60,649		
Res. Aids - Canadian Agency Migratory	108,706	101,103		
TOTAL - Department of Natural Resources	731,389	681,984		
DEPARTMENT OF TRANSPORTATION				
Elderly & Handicapped Aids - State Funds	45,402	594,229		
Elderly & Handicapped Aids - Local Funds	180,896	222,839		
Elderly & Handicapped Aids - Federal Funds			$ 507,607	$ 310,933
Wisconsin Development Fd - State Funds	2,950,872	1,368,082		
Railroad Crossing Improvement - State Funds	$ 2,173,456	$ 2,517,069		

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
Railroad Crossing Repairs Assistance	$ 152,425	$ 68,713		
Wisconsin Development Fund - Local Funds	5,765,215	525,503		
Railroad Crossing Improvement - Local Fund	2,016	(18,006)		
Railroad Crossing Improvement - Federal Fund			$ 1,966,826	$ 1,229,268
TOTAL - Department of Transportation	11,270,283	5,278,430	2,474,432	1,540,201
TOTAL - ENVIRONMENTAL RESOURCES	12,001,673	5,960,413	2,474,432	1,540,201
HUMAN RELATIONS AND RESOURCES				
CHILD ABUSE & NEGLECT PREV. BOARD				
Childrens Trust Fund		14,875		
Grants to Organizations	559,890	425,667		
Federal Aids				12,891
TOTAL - Child Abuse & Neglect Prev. Board	559,890	440,542		12,891
ADOLESCENT PREGNANCY PREVENTION & PREGNANCY SERV BOARD				
Grants to Organizations	454,607	443,120		
TOTAL - Adol. Preg. Prev. & Preg. Serv. Board	454,607	443,120		
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Medical Assistance - Program Benefit	532,100,881	470,159,206		
Disease Aids	2,286,987	2,105,306		
Facility Appeals Mechanism	546,800	529,405		
Supp. Food Program - Prg. WIC-Benefits	3,010,400	1,015,449		
Acquired Immune Deficiency Syndrome Svcs.	172,476	130,680		
Pregnancy Counseling	266,881	280,676		
Family Planning	1,146,454	1,127,183		
Immunization	659,992			
Cancer Control	67,143			
Congenital Disord. Diet Supplement	299,899	280,891		
Federal Aid Facility Appeals Mech.			797,018	761,198
Federal Aids - WIC Aids			27,176,867	26,760,420
Federal Aid - Project Aids Y-ST FD			1,151,968	223,720
Federal Aid - Medical Assistance			734,275,436	675,334,578
Inter/tra Agency Aids - Program 1	1,229,103	745,443		
Pregnancy Outreach	194,778			
Preventive Health Grant - Aids/LOC			869,803	872,104
Mental/Child Health - Aid & LOC			7,501,716	7,654,039
Purchased Services for Offenders	1,057,914	903,924		
Special Living Arrangements	1,864,191	1,857,551		
Foster Care	2,367,401	2,568,274		
Inter/Intra Agency Aids	393,450			
Alzheimers Disease Training & Info.	148,976	186,771		
Income Maintenance Payments	168,917,123	194,440,973		
Programs Senior Citizens - Odd CY	1,560,285	4,482,844		
Programs Senior Citizens - Even CY	4,433,007	1,519,292		
Emergency Assistance Program	1,097,908	1,143,065		
State Supplemental Federal SSI Program	93,625,088	89,630,000		
Domestic Abuse Assessment		2,500		
Child Support Collections	62,304,768	66,160,935		
Youth Diversion Program	170,070	187,846		
Federal Aid - Project Aids			2,437,722	2,022,926
Weatherization - Supp. Federal Aids			4,394,619	5,240,057
Refugee Assistance to Individuals			5,159,949	5,074,852
Federal Aid, Inc. Maint. Pay & Co. Adm.			270,100,858	303,931,419
Federal Program Aids			427,253	222,460
Federal Aid - State Foster Care & Adoption			$ 2,631,064	$ 2,017,447
Shelter for Homeless Indiv. & Families	$ 577,077	$ 492,512		

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
Guardianship Grant Program	$ 107,672			
Work Exp. & Trng. Project	10,578,881	$ 2,883,634		
Inter/Intra Agency Aids - Program 4	8,065,156	6,022,710		
State Foster Care & Adoption Serv.	3,210,800	2,833,159		
Emergency Food Assistance	2,203,291			
Domestic Abuse Grants	1,819,133	1,827,369		
Adolescent Parent Services	762,615	136,170		
Relief to Needy Indians - Aids	4,997,357	5,062,150		
Independent Living Center Grant	412,299	311,101		
Federal Drug Abuse Projects			$ 1,970,151	$ 537,677
Disability Determinations Aids			3,313,422	3,471,279
Aging Program Aids			20,397,327	18,610,757
Work Incentive Demonstration Program - Aids			16,533,417	6,564,939
Adolescent Parenting Service	599,835	206,283		
Energy Assistance Block - Aids			52,155,249	53,320,407
Community Services Block - Aids			3,683,498	4,645,168
Displaced Homemakers			133,124	223,403
Social Service Block - Project			35,914	421,023
Telecommunication Aid for Hearing Impaired	66,231	53,655		
Enterprises for the Blind	100,000	830,868		
State Program Aids/Purchased Service Clients	231,461	213,351		
State Title IB Aids	3,778,643	3,119,797		
Federal Program Aids/Purchased Service Clients			220,659	213,758
Federal Title IB Aids			15,114,572	12,785,466
Federal Project Aids			732,212	507,415
Inter/Tra Agency Aids	98,384	45,920		
TOTAL - Department of Health & Social Services	917,530,812	863,496,893	1,171,213,819	1,131,416,514
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Law Enf., Corr. Officers, Fire Fighters, etc.	308,786	78,150		
Assistance for Dislocated Workers	321,302	326,649		
Wisconsin Job Opportunity Business Subsidy Program	277,799			
Service Work Incentive Demonstration Program	908,473	1,627,755		
Federal Aid - Empl. & Training Aids			37,462,379	30,156,923
Petroleum Storage Environmental Remedial Action-Awards	312,018			
Work Injury Supplemental Benefits	1,418,986	1,084,329		
TOTAL - Dept. of Industry, Labor & Human Relations	3,547,364	3,116,883	37,462,379	30,156,923
DEPARTMENT OF JUSTICE				
Awards for Victims of Crimes	930,000	857,959		
Federal Aid - Victim Compensation			437,259	323,994
TOTAL - Department of Justice	930,000	857,959	$ 437,259	$ 323,994
DEPARTMENT OF MILITARY AFFAIRS				
Tuition Grants	2,364	6,116		
TOTAL - Department of Military Affairs	2,364	6,116		
DEPARTMENT OF VETERANS AFFAIRS				
Vietnam Veterans Education Grants	74,219	96,507		
Veterans Aids & Treatment	1,202,682	1,080,416		
Grants to Vets Organizations	$ 328,753	$ 285,335		

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1988-89	1987-88	1988-89	1987-88
Payments to Vets Organizations for Claims	$ 40,725	$ 43,802		
Home for Needy Veterans	5,039	5,000		
Veterans Memorial Grants	300,000			
Economic Assistance Loans	2,415,160	2,425,535		
Secondary Housing Loans	825,678	217,805		
TOTAL - Department of Veterans Affairs	5,192,256	4,154,400		
WISCONSIN HOUSING AND ECONOMIC DEVELOPMENT AUTHORITY				
Agriculture Production -Drought Assistance	7,500,000			
TOTAL - Wisconsin Housing and Economic Development Authority	7,500,000			
TOTAL - HUMAN RELATIONS AND RESOURCES	935,717,293	872,515,912	$ 1,209,113,457	$ 1,161,910,322
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Energy Development & Demonstration Fund		9,289		
Disaster Recovery Aid	239,897	729,548		
Federal Aid - Individuals and Organizations				(515,220)
Civil Air Patrol Aids	19,000	19,000		
Project Aids - Local Assistance			764,036	663,546
Federal Aid - Criminal Justice Imp-Aid-Org				25,385
TOTAL - Department of Administration	258,897	757,837	764,036	173,711
ELECTIONS BOARD				
Wisconsin Election Campaign Fund	875,270	8,566		
TOTAL - Elections Board	875,270	8,566		
DEPARTMENT OF EMPLOYE TRUST FUNDS				
Annuity Supplements	727,238	912,944		
TOTAL - Department of Employe Trust Funds	727,238	912,944		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	1,861,405	1,679,348	764,036	173,712
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Homestead Tax Credit	99,449,998	103,829,374		
Farm Property Tax Credit	28,342,642	29,414,590		
Farmer's Drought Propety Tax Credit	18,383,306			
Cigarette Tax Refunds	3,153,329	3,178,659		
TOTAL - Shared Taxes, Revenue & Tax Relief	149,329,275	136,422,623		
MISCELLANEOUS APPROPRIATIONS				
Election Campaign Payments	449,211	396,700		
TOTAL - Miscellaneous Appropriations	449,211	396,700		
TOTAL - GENERAL APPROPRIATIONS	149,778,486	136,819,323		
GRAND TOTAL	$ 1,298,169,004	$ 1,094,514,991	$ 1,316,688,148	$ 1,256,227,959

NOTE: Due to certain reclassifications of state expenditures between State Operations, Aids and Local Assistance, amounts in the above exhibit for fiscal year 1987-88 may differ from those published in the prior year's report.

EXHIBIT C-5

DEBT SERVICE MATURITY SCHEDULE: AMOUNT DUE ANNUALLY ON GENERAL OBLIGATION BONDS AND NOTES ISSUED TO JUNE 30, 1989

Fiscal Year	Principal	Interest	Total Debt Service
1989-90	$ 172,680,000	$ 147,681,667.95	$ 320,361,667.95
1990-91	224,715,000	134,426,414.09	359,141,414.09
1991-92	152,180,000	122,062,748.42	274,242,748.42
1992-93	138,900,000	112,217,555.00	251,117,555.00
1993-94	126,915,000	103,622,875.00	230,537,875.00
1994-95	120,065,000	96,132,445.00	216,197,445.00
1995-96	117,405,000	88,847,482.50	206,252,482.50
1996-97	115,400,000	81,904,313.75	197,304,313.75
1997-98	112,030,000	74,702,606.22	186,732,606.22
1998-99	111,570,000	67,653,355.00	179,223,355.00
1999-2000	110,210,000	60,006,146.25	170,216,146.25
2000-01	107,890,000	52,273,082.50	160,163,082.50
2001-02	103,705,000	44,134,341.25	147,839,341.25
2002-03	97,525,000	36,365,742.50	133,890,742.50
2003-04	79,320,000	29,125,345.00	108,445,345.00
2004-05	69,570,000	24,381,932.50	93,951,932.50
2005-06	64,035,000	19,018,930.00	83,053,930.00
2006-07	57,680,000	14,199,958.75	71,879,958.75
2007-08	46,005,000	10,046,600.00	56,051,600.00
2008-09	38,180,000	6,409,925.00	44,589,925.00
2009-10	4,045,000	2,794,717.50	6,839,717.50
2010-11	3,260,000	2,581,902.50	5,841,902.50
2011-12	2,935,000	2,394,427.50	5,329,427.50
2012-13	2,990,000	2,268,920.00	5,258,920.00
2013-14	3,035,000	2,163,440.00	5,198,440.00
2014-15	2,595,000	2,102,390.00	4,697,390.00
2015-16	2,375,000	1,990,212.50	4,365,212.50
2016-17	2,425,000	1,955,037.50	4,380,037.50
2017-18	2,775,000	2,004,450.00	4,779,450.00
2018-19	2,350,000	1,877,987.50	4,227,987.50
TOTALS	$2,194,765,000	$1,347,346,951.68	$3,542,111,951.68

Source: Wisconsin Department of Administration.

Note: On August 9, 1989 the State issued $20,000,000 of General Obligation Bonds 1989, Series D.

EXHIBIT C-6

ANNUAL DEBT LIMIT COMPARED TO ACTUAL BORROWING 1979 TO 1988

Calendar Year	Annual Debt Limitation *	Actual Borrowing**	Borrowing As A Percentage Of Limitation
1979	$ 725,419,578	$ 261,600,000	36.1
1980	813,603,524	123,500,000	15.2
1981	846,556,650	175,035,000	20.7
1982	886,193,406	250,000,000	28.2
1983	898,135,379	210,300,000	23.4
1984	915,457,101	235,600,000	25.7
1985	922,661,155	440,955,000	47.8
1986	904,310,826	285,985,000	31.6
1987	914,127,417	46,480,000	5.1
1988	949,406,681	247,155,000	26.0

Sources: * Wisconsin Legislative Audit Bureau.
**** Wisconsin Department of Administration.**

EXHIBIT C-7

STATE ASSESSMENT (EQUALIZED VALUE) OF TAXABLE PROPERTY 1980 TO 1989

Calendar Year	Value Of Taxable Property	Rate Of Increase (%)
1980	$ 108,480,469,889	
1981	112,874,220,070	4.1
1982	118,159,120,779	4.7
1983	119,751,383,830	1.3
1984	122,060,946,775	1.9
1985	123,021,487,280	0.8
1986	120,574,776,770	−2.0
1987	121,883,655,590	1.1
1988	126,587,557,530	3.9
1989	133,206,184,580	5.2

Source: Wisconsin Department of Revenue.

EXHIBIT C-8

COMPARISON OF OUTSTANDING INDEBTEDNESS TO EQUALIZED VALUATION OF PROPERTY

1979 TO 1988

Calendar Year	Value Of Taxable Property	Outstanding Indebtedness*	Debt As Percentage Of Equalized Value
1979	$ 96,722,610,000	$ 1,916,140,888	1.98
1980	108,480,469,889	1,916,176,740	1.77
1981	112,874,220,070	1,950,028,410	1.73
1982	118,159,120,779	2,027,293,532	1.72
1983	119,751,383,830	2,072,493,851	1.73
1984	122,060,946,775	2,153,152,215	1.76
1985	123,021,487,280	2,410,628,460	1.96
1986	120,574,776,770	2,378,658,743	1.97
1987	121,883,655,590	2,351,368,436	1.93
1988	126,587,557,530	2,403,069,811	1.90

* Including obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Department of Revenue.
Wisconsin Legislative Audit Bureau.

EXHIBIT C-9

PER CAPITA STATE GENERAL OBLIGATION DEBT

1979 TO 1988

Year Ending Dec. 31	Outstanding Indebtedness*	Debt Per Capita	Debt Per Capita as % of Per Capita Income
1979	$ 1,916,140,888	$ 410.66	4.53
1980	1,916,176,740	407.18	4.14
1981	1,950,028,410	411.75	3.89
1982	2,027,293,532	427.07	3.86
1983	2,072,493,851	436.50	3.77
1984	2,153,152,215	452.06	3.59
1985	2,410,628,460	504.74	3.83
1986	2,378,658,743	497.11	3.58
1987	2,351,368,436	489.16	3.33
1988	2,403,069,811	494.97	3.19

* Includes obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Legislative Audit Bureau.
Wisconsin Department of Administration.

The Mississippi River flows along 200 miles of Wisconsin's boundary, providing varied recreational and commercial opportunities. The bridge at Prairie du Chien spans the Mississippi near its confluence with the Wisconsin River and connects the state with Iowa and the west.

58675-22-U

WISCONSIN

APPENDIX ANNUAL FISCAL REPORT

1989

Detail of State Government Operations

Exhibit A. Summary of Operations by Function

This exhibit appears in the Annual Fiscal Report as Exhibit B-3.

Schedules A-1 — A-8. Summaries of Operations by Individual Functional Areas

DOA-6082AP

Notes to Appendix

- In Exhibit A the closing balance of the prior year does not agree with the opening balance of the following year due primarily to statutory disposition of balances.

- Note A - Unexpended appropriations from Segregated Funds lapse to such funds and accordingly are shown in the Balance Continuing Column. This primarily affects certain appropriations of the Transportation Fund and Groundwater Fund where the fund balances are accounted for within Schedule A-3, Environmental Resources, but from which several appropriations are made to agencies classified witnin other functional areas. Appropriation balances lapsed in Fiscal Year 1987-88 which were not forwarded to appropriations within the same functional area are described as follows:

Schedule A-1, Commerce	
Department of Agriculture - Auto Repair Regulation	$ 9,003
Schedule A-2, Education	
Department of Public Instruction - Driver Education	138,462
Schedule A-4, Human Relations and Resources	
Department of Military Affairs - Helicopter Medical Services	24,367
Schedule A-5, General Executive	
Department of Revenue - Motor Fuel Tax Administration	32,676
Department of Revenue - Railroad and Air Carrier Tax Administration	18,788
Lapse to Transportation Fund Schedule A-3, Environmental Resources	223,296

Schedule A-1, Commerce	
Department of Agriculture - Groundwater Standards Implementation	25,635
Schedule A-4, Human Relations and Resources	
Department of Health and Social Services - Groundwater Standards Implementation	58,416
Lapse to Groundwater Funds Schedule A-3, Environmental Resources	84,051
Total Lapse to Schedule A-3, Environmental Resources	$307,347

Exhibit A

Summary of 1987-88 Operations by Function, Agency and Program

	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	2,802,959	34,525,344		25,968,800	3,213,623	1,520,552	502,517	6,122,810
PR	7,936,212		43,668,796	40,814,612				10,790,396
PR- FED	996,242		23,205,565	3,126,732		20,065,005		1,010,071
SEGREGATED FUNDS	121,734,708	418,700	49,879,106	1,329,506	27,073,007	7,885,876		135,744,125
SEGREGATED FUNDS - FED								
TOTAL	133,470,122	34,944,044	116,753,467	71,239,649	30,286,630	29,471,433	502,517	153,667,403
EDUCATION								
GENERAL FUND - GPR	3,002,572	2274,116,469		664,011,620	44,728,658	1559,207,163	7,445,651	1,725,949
PR	103,232,168		780,923,779	756,997,111	2,524,708	10,446,261		114,187,867
PR- FED	509,567-		463,068,194	222,228,820	92,603,724	153,906,418		6,180,337-
SEGREGATED FUNDS	126,000,069	3,368,400	25,758,085	7,636,903		13,943,174		133,546,477
SEGREGATED FUNDS - FED								
TOTAL	231,725,242	2277,484,869	1269,750,057	1650,874,454	139,857,090	1737,503,016	7,445,651	243,279,956
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	25,838,483	123,458,443		38,550,116	564,462	79,904,679	642,582	29,635,086
PR	1,001,218		5,718,464	4,669,123	16,419			2,034,140
PR- FED	3,381,321		12,436,600	10,676,430		2,771,879		2,369,612
SEGREGATED FUNDS	229,177,556	10,617,274-	814,370,206	465,048,840	5,379,532	277,821,368		284,680,748
SEGREGATED FUNDS - FED	2,464,223-		216,170,610	159,149,460	1,540,201	54,478,492		1,461,765-
TOTAL	256,934,355	112,841,169	1048,695,880	678,093,969	7,500,614	414,976,418	642,582	317,257,822
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	23,027,226	1395,247,348		276,702,136	789,194,369	305,332,057	9,232,355	37,813,658
PR	4,568,326		303,850,862	219,640,599	78,067,940	13,810,461		3,099,813-
PR- FED	711,174-		1413,578,498	154,306,581	1161,910,322	109,957,550		13,307,129-
SEGREGATED FUNDS	473,198,636	801,800	180,011,563	160,067,037	5,253,603	147,000		488,544,359
SEGREGATED FUNDS - FED								
TOTAL	500,083,014	1396,049,148	1897,440,923	810,716,353	2034,426,234	429,247,067	9,232,355	509,951,076
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	747,847	100,416,286		97,293,135	1,651,781	100,000	947,841	1,171,375
PR	6,635,895-		72,820,612	69,086,804		308,929	24,913	3,235,928-
PR- FED	58,456,261		11,580,132	9,473,535	173,712	1,896,834		58,492,312
SEGREGATED FUNDS	15548,199,732	862,000	1564,013,399	681,780,754	27,566	100,000		16431,166,810
SEGREGATED FUNDS - FED								
TOTAL	15600,767,945	101,278,286	1648,414,143	857,634,228	1,853,060	2,405,763	972,754	16487,594,569
JUDICIAL								
GENERAL FUND - GPR	48,899	36,098,324		36,073,416			33,982	39,825
PR	312,449		1,081,946	1,002,901				391,494
PR- FED			599	1,966				1,368-
SEGREGATED FUNDS	1,162,910		92,581	340,527				914,964
SEGREGATED FUNDS - FED								
TOTAL	1,524,258	36,098,324	1,175,126	37,418,810			33,982	1,344,916

Exhibit A
Summary of 1988-89 Operations by Function, Agency and Program

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/88	GENERAL		STATE		LOCAL	6/30/89	
	CONTINUING	PURPOSE	PROGRAM	OPERATIONS	AIDS	ASSISTANCE	LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	6,122,810	53,746,648		31,526,635	11,278,499	3,926,128	1,947,382	11,190,815
PR	10,790,396		48,070,858	46,200,600				12,660,655
PR- FED	1,010,071		27,318,065	3,538,134		24,054,675		735,327
SEGREGATED FUNDS	135,709,487	68,906,206-	301,244,763	34,345,025	137,727,662	4,953,711		191,021,644
SEGREGATED FUNDS - FED								
TOTAL	153,632,764	15,159,558-	376,633,686	115,610,394	149,006,161	32,934,514	1,947,382	215,608,441
EDUCATION								
GENERAL FUND - GPR	1,725,949	2335,886,901		691,160,555	47,123,398	1586,735,042	8,949,192	3,644,663
PR	114,188,029		851,327,332	817,711,819	2,680,588	10,605,756		134,517,198
PR- FED	6,180,337-		496,342,578	235,505,675	104,336,224	151,780,791		1,460,448-
SEGREGATED FUNDS	133,408,015	72,631,106	27,040,926	7,280,812		84,104,138		141,695,097
SEGREGATED FUNDS - FED								
TOTAL	243,141,657	2408,518,008	1374,710,836	1751,658,861	154,140,210	1833,225,727	8,949,192	278,396,510
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	29,635,086	123,289,009		42,293,366	593,193	77,950,023	373,369	31,714,143
PR	2,034,140		8,758,079	5,281,840				5,510,379
PR- FED	2,369,612		12,962,125	12,116,430		2,003,103		1,212,204
SEGREGATED FUNDS	284,988,097	10,880,477-	858,167,787	524,761,022	11,408,479	299,720,985		296,384,920
SEGREGATED FUNDS - FED	1,461,765-		260,870,400	203,861,752	2,474,432	62,510,786		9,438,336-
TOTAL	317,565,170	112,408,532	1140,758,391	788,314,410	14,476,105	442,184,897	373,369	325,383,312
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	37,813,658	1492,104,120		286,385,921	852,397,439	320,399,802	17,222,099	53,512,518
PR	3,099,813-		325,178,124	230,728,189	76,396,595	14,367,109		586,419
PR- FED	13,307,129-		1499,993,372	161,159,815	1209,113,457	112,085,504		4,327,468
SEGREGATED FUNDS	488,461,575	168,600	170,172,253	201,226,150	6,923,260	147,000		450,506,019
SEGREGATED FUNDS - FED								
TOTAL	509,868,292	1492,272,720	1995,343,749	879,500,074	2144,830,750	446,999,415	17,222,099	508,932,423
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	1,171,375	102,054,282		100,434,330	967,135		732,916	1,091,275
PR	3,235,928-		81,117,357	77,033,652		1,065,303		217,526-
PR- FED	58,492,312		15,203,833	14,746,630	764,036	2,820,728		55,364,751
SEGREGATED FUNDS	16431,115,346	903,700	3574,364,301	829,932,005	894,270	846		19175,556,226
SEGREGATED FUNDS - FED								
TOTAL	16487,543,104	102,957,982	3670,685,491	1022,146,616	2,625,440	3,886,878	732,916	19231,794,726
JUDICIAL								
GENERAL FUND - GPR	39,825	39,184,225		38,973,702		139,037	69,544	41,767
PR	391,494		1,152,538	1,144,913				399,119
PR- FED	1,368-		12,444	21,269				10,193-
SEGREGATED FUNDS	914,964		71,921	333,368				653,518
SEGREGATED FUNDS - FED								
TOTAL	1,344,916	39,184,225	1,236,903	40,473,252		139,037	69,544	1,084,211

Exhibit A

Summary of 1987-88 Operations by Function, Agency and Program

	BALANCE 7/1/87	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	3,598	31,020,689		31,022,886			223	1,179
PR	655,090		398,477	444,268				609,299
PR- FED								
SEGPEGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	398,711	1290,997,642		44,078,392	136,819,323	1110,157,220	300,585	40,834
PR	23,198,196		49,318,354	40,059,582				32,456,968
PR- FED								
SEGREGATED FUNDS	1172,989,859	5,166,374	632,515,508	748,634,131		1,176,474		1060,861,136
SEGREGATED FUNDS - FED								
TOTAL	1196,586,766	1296,164,016	681,833,861	832,772,105	136,819,323	1111,333,694	300,585	1093,358,938
BUILDING PROGRAMS								
BUILDING TRUST-SEG	10,167,204		1,548,333-	2,034,610				6,584,261
CAPITAL IMPROVEMENT-SEG	98,377,076		86,741,226	95,423,390		74,644,057		15,050,855
TOTAL	108,544,280		85,192,893	97,458,000		74,644,057		21,635,116
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	55,870,294	5285,880,544		1213,700,499	976,172,215	3056,221,670	19,105,736	76,550,717
PR	134,267,764		1257,781,290	1132,715,000	80,609,067	24,565,651	24,912	154,134,422
PR- FED	61,613,083		1923,869,586	399,814,064	1254,687,758	288,597,685		42,383,161
SEGREGATED FUNDS	17781,007,750		3351,833,340	2162,295,697	37,733,708	375,717,948		18557,093,735
SEGREGATED FUNDS - FED	2,464,222-		216,170,610	159,149,459	1,540,200	54,478,492		1,461,765-
TOTAL	18030,294,669	5285,880,544	6749,654,827	5067,674,721	2350,742,950	3799,581,447	19,130,649	18828,700,272

Exhibit A

Summary of 1988-89 Operations by Function, Agency and Program

	BALANCE 7/1/88	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/89	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	1,179	32,867,471		32,636,907			231,743	
PR	609,299		724,431	708,860				624,870
PR - FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	40,834	1328,723,407		53,750,886	149,778,486	1123,426,974	1,461,151	346,745
- PR	32,456,805		27,430,543	39,340,438				20,546,911
PR- FED								
SEGREGATED FUNDS	1060,861,136	6,083,277	201,177,453	367,621,578		1,392,277		899,108,010
SEGREGATED FUNDS - FED								
TOTAL	1093,358,775	1334,806,684	228,607,996	460,712,902	149,778,486	1124,819,251	1,461,151	920,001,666
BUILDING PROGRAMS								
BUILDING TRUST-SEG	6,584,261		7,782,988	3,023,716				11,343,533
CAPITAL IMPROVEMENT-SEG	15,050,855		379,922,793	210,546,927		103,552,015		80,874,706
TOTAL	21,635,116		387,705,781	213,570,644		103,552,015		92,218,239
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	76,550,717	5507,856,062		1277,162,302	1062,138,149	3112,577,006	30,987,395	101,541,925
PR	154,134,422		1343,759,263	1218,150,310	79,077,182	26,038,167		174,628,024
PR- FED	42,383,161		2051,832,416	427,087,951	1314,213,716	292,744,800		60,169,109
SEGREGATED FUNDS	18557,093,735		5519,945,184	2179,070,603	156,953,671	493,870,972		21247,143,673
SEGREGATED FUNDS - FED	1,461,765-		260,870,399	203,861,751	2,474,432	62,510,786		9,438,335-
TOTAL	18828,700,272	5507,856,062	9176,407,264	5305,332,920	2614,857,152	3987,741,734	30,987,395	21574,044,397

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AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT								
FOOD & TRADE REGULATION								
GENERAL-GPR	24,857	7,072,900		6,960,957			91,396	45,403
GENERAL-PR	484,151		3,519,545	2,556,581			—	1,447,115
GENERAL-PRF	127,939		2,123,850	2,064,393				187,396
TRANSPORTATION - SEG *	300	227,200		218,197				9,303
GROUNWATER FD-SEG *	287	191,500		166,152				25,635
ANIMAL & PLANT HEALTH SERVICES								
GENERAL-GPR	3,150	3,532,237		3,329,101	26,837		149,859	29,590
GENERAL-PR	977,780		1,392,769	1,177,961				1,192,587
GENERAL-PRF	6,417		119,610	115,639				10,387
GROUNWATER FD-SEG								
MARKETING SERVICES								
GENERAL-GPR	21,057	1,927,000		1,900,083			31,608	16,366
GENERAL-PR	315,767		3,633,500	3,597,647				351,620
GENERAL-PRF								
AGRICULTURAL ASSISTANCE								
GENERAL-GPR		449,000			434,689		14,311	
STATE FAIR PARK								
GENERAL-PR	1,995,819		7,718,411	8,106,157				1,608,073
LAND CONSERV & FARMLAND PERSERV								
GENERAL-GPR	1,230,788	2,953,100		612,079		1,420,552	28,792	2,122,464
GENERAL-PR	4,289		115,354	231,610				111,967-
GENERAL-PRF				3,040				3,040-
CENTRAL ADMIN SERVICES								
GENERAL-GPR	19,368	1,608,800		1,508,717			99,404	20,047
GENERAL-PR	292,527		486,396	353,841				425,081
GENERAL-PRF	318,449		166,899	85,701				399,647
FARM MEDIATION & ARBITRATION								
GENERAL-GPR	242	165,188		165,429				
TRANSPORTATION - SEG	5,000							5,000
AGENCY TOTAL	5,828,186	18,126,925	19,276,332	33,153,286	461,525	1,420,552	415,371	7,780,708
BANKING,COMMISSIONER OF								
SUPV BANKS & RELATED FIN INSTIT								
GENERAL-GPR								
GENERAL-PR	757,905		3,790,591	3,438,571				1,109,925
AGENCY TOTAL	757,905		3,790,591	3,438,571				1,109,925
CREDIT UNIONS,COMMISSIONER OF								
SUPERVISION OF CREDIT UNIONS								
GENERAL-PR	213,861		1,025,799	1,014,754				224,906
AGENCY TOTAL	213,861		1,025,799	1,014,754				224,906

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AGENCY PROGRAM FUND	ENCUMBRANCES	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/89	
			GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT									
FOOD & TRADE REGULATION									
GENERAL-GPR		45,403	6,866,300		6,794,345			97,672	19,686
GENERAL-PR		1,447,115		3,063,831	3,219,586				1,291,360
GENERAL-PRF		187,396		2,010,464	2,176,067				21,793
TRANSPORTATION - SEG *		300	228,000		225,021			NOTE A	3,279
GROUNWATER FD-SEG *			224,300		210,236			NOTE A	14,064
ANIMAL & PLANT HEALTH SERVICES									
GENERAL-GPR		29,590	3,557,856		3,465,004	47,956		70,143	4,342
GENERAL-PR		1,192,587		1,393,491	1,154,974				1,431,104
GENERAL-PRF		10,387		161,642	164,693				7,337
GROUNWATER FD-SEG									
MARKETING SERVICES									
GENERAL-GPR		16,366	2,017,200		2,020,837			173	12,555
GENERAL-PR		351,620		4,320,782	4,135,001				537,401
GENERAL-PRF				109,007	102,649				6,359
AGRICULTURAL ASSISTANCE									
GENERAL-GPR			449,000			448,687		313	
STATE FAIR PARK									
GENERAL-PR		1,608,073		8,626,535	8,543,932				1,690,675
LAND CONSERV & FARMLAND PERSERV									
GENERAL-GPR		2,122,464	2,981,200		674,209		3,926,128	8,932	494,395
GENERAL-PR		111,967-		1,040,144	503,953				424,224
GENERAL-PRF		3,040-		73,500	64,991				5,469
CENTRAL ADMIN SERVICES									
GENERAL-GPR		20,047	1,651,400		1,575,187			37,597	58,664
GENERAL-PR		425,081		1,863,177	1,979,246				309,013
GENERAL-PRF		399,647		158,393	205,715				352,325
FARM MEDIATION & ARBITRATION									
GENERAL-GPR			189,212		175,481			13,731	
TRANSPORTATION - SEG		5,000							5,000
AGENCY TOTAL		7,746,069	18,164,468	22,820,967	37,391,127	496,643	3,926,128	228,561	6,689,044
BANKING,COMMISSIONER OF									
SUPV BANKS & RELATED FIN INSTIT									
GENERAL-GPR									
GENERAL-PR		1,109,925		3,311,682	3,625,751				795,857
AGENCY TOTAL		1,109,925		3,311,682	3,625,751				795,857
CREDIT UNIONS,COMMISSIONER OF									
SUPERVISION OF CREDIT UNIONS									
GENERAL-PR		224,906		1,127,388	1,105,138				247,156
AGENCY TOTAL		224,906		1,127,388	1,105,138				247,156

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AGENCY PROGRAM FUND	BALANCE 7/1/87	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
DEVELOPMENT,DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR	1,403,429	8,097,114		3,103,169	2,564,392	100,000	56,830	3,676,152
GENERAL-PR	19,829		151,963	91,527				80,264
GENERAL-PRF	55,451		20,383,114	410,647		20,065,005		37,086-
IND BLDG CONST LN-SE	237,242		85,681-					151,561
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	64,601	6,350,700		6,188,484			22,123	204,693
GENERAL-PR	9,515		19,153	9,620				19,047
GENERAL-PRF								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	35,467	1,838,600		1,857,779			8,193	8,095
GENERAL-PR	290,119		198,359	48,486				439,992
GENERAL-PRF	508,451		277,339	317,471				468,319
AGENCY TOTAL	2,624,104	16,286,414	20,944,246	12,027,183	2,564,392	20,165,005	87,146	5,011,037
INSURANCE,COMMISSIONER OF								
SUPV OF INSURANCE INDUSTRY								
GENERAL-PR	1,498,158		4,994,820	4,445,943				2,047,035
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	73,921,160		36,671,316	299,160	25,518,261			84,775,055
LOCAL GOVT PROPERTY INS FD								
GENERAL-GPR								
LOC GOVT PROP INS-SE	11,337,679		8,241,140	62,372		7,885,876		11,630,571
STATE LIFE INSURANCE FUND								
GENERAL-GPR								
STATE LIFE INS -SEG	36,233,040		4,626,936	212,048	1,554,746			39,093,182
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		187,706			187,706			
HLTH INS RISK SH-SEG			42,453	42,453				
AGENCY TOTAL	122,990,037	187,706	54,576,665	5,061,976	27,260,712	7,885,876		137,545,843
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	141,286-		8,283,883	8,178,056				35,459-
GENERAL-PRF	20,464-		134,753	129,842				15,553-
AGENCY TOTAL	161,750-		8,418,637	8,307,898				51,011-

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AGENCY PROGRAM FUND	BALANCE 7/1/88	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/89	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
DEVELOPMENT,DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR	3,676,152	21,533,686		3,919,547	10,267,493		450,676	10,572,123
GENERAL-PR	80,264		437,830	302,804				215,290
GENERAL-PRF	37,086-		24,486,726	401,266		24,054,675		6,301-
IND BLDG CONST LN-SE	151,561		13,392					164,953
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	204,693	6,580,600		6,769,181			7,653	8,459
GENERAL-PR	19,047		24,645	38,463				5,229
GENERAL-PRF								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	8,095	1,989,900		1,977,027			377	20,591
GENERAL-PR	439,992		53,893	68,435				425,449
GENERAL-PRF	468,319		200,901	320,338				348,882
AGENCY TOTAL	5,011,037	30,104,186	25,217,386	13,797,062	10,267,493	24,054,675	458,706	11,754,676
INSURANCE,COMMISSIONER OF								
SUPV OF INSURANCE INDUSTRY								
GENERAL-PR	2,047,035		5,395,098	4,790,931				2,651,202
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	84,775,055		45,859,828	332,370	16,044,221		NOTE A	114,258,291
LOCAL GOVT PROPERTY INS FD								
GENERAL-GPR								
LOC GOVT PROP INS-SE	11,630,571		8,490,849	73,305		4,953,711	NOTE A	15,094,404
STATE LIFE INSURANCE FUND								
GENERAL-GPR								
STATE LIFE INS -SEG	39,093,182		4,926,198	244,712	1,495,991		NOTE A	42,278,677
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		573,294			514,363		58,932	
HLTH INS RISK SH-SEG			44,211	44,211				
AGENCY TOTAL	137,545,843	573,294	64,716,184	5,485,529	18,054,576	4,953,711	58,932	174,282,574
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	35,459-		8,659,066	8,548,559				75,048
GENERAL-PRF	15,553-		117,432	102,416				536-
AGENCY TOTAL	51,011-		8,776,498	8,650,975				74,512

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AGENCY	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
PROGRAM FUND	7/1/87 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/88 LAPSING	CONTINUING
REGULATION AND LICENSING,DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	1,054,067		6,101,368	5,337,459				1,817,976
GENERAL-PRF								
AGENCY TOTAL	1,054,067		6,101,368	5,337,459				1,817,976
SAVINGS & LOAN,COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	49,797		886,035	881,255				54,577
AGENCY TOTAL	49,797		886,035	881,255				54,577
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	113,915		1,350,851	1,342,428				122,338
AGENCY TOTAL	113,915		1,350,851	1,342,428				122,338
RACING BOARD								
PARI-MULTUEL RACING								
GENERAL-GPR								
GENERAL-PR				2,715				2,715-
EDUC, RESEARCH & DEV ACTIV								
GENERAL-PR								
AGENCY TOTAL				2,715				2,715-
LOTTERY BOARD								
LOTTERY OPERATIONS								
GENERAL-GPR		343,000		343,000				
LOTTERY BOARD-SEG			382,942	329,124				53,818
AGENCY TOTAL		343,000	382,942	672,124				53,818
FUNCTION TOTAL COMMERCE	133,470,122	34,944,044	116,753,467	71,239,649	30,286,630	29,471,433	502,517	153,667,403
RECAPITULATION								
GPR	2,802,959	34,525,344		25,968,800	3,213,623	1,520,552	502,517	6,122,810
PR	7,936,212		43,668,796	40,814,612				10,790,396
PR-F	996,242		23,205,565	3,126,732		20,065,005		1,010,071
SEG	121,734,708	418,700	49,879,106	1,329,506	27,073,007	7,885,876		135,744,125
SEG-F								
TOTAL	133,470,122	34,944,044	116,753,467	71,239,649	30,286,630	29,471,433	502,517	153,667,403

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AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/89	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
REGULATION AND LICENSING,DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	1,817,976		4,764,811	5,248,794				1,333,994
GENERAL-PRF								
AGENCY TOTAL	1,817,976		4,764,811	5,248,794				1,333,994
SAVINGS & LOAN,COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	54,577		903,868	940,853				17,592
AGENCY TOTAL	54,577		903,868	940,853				17,592
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	122,338		1,376,489	1,364,419				134,408
AGENCY TOTAL	122,338		1,376,489	1,364,419				134,408
RACING BOARD								
PARI-MULTUEL RACING								
GENERAL-GPR		700,000		430,100			269,900	
GENERAL-PR	2,715-		1,708,128	629,761				1,075,653
EDUC, RESEARCH & DEV ACTIV								
GENERAL-PR								
AGENCY TOTAL	2,715-	700,000	1,708,128	1,059,861			269,900	1,075,653
LOTTERY BOARD								
LOTTERY OPERATIONS								
GENERAL-GPR		4,657,000		3,725,716			931,284	
LOTTERY BOARD-SEG	53,818	69,358,506-	241,910,285	33,215,171	120,187,450		NOTE A	19,202,976
AGENCY TOTAL	53,818	64,701,506-	241,910,285	36,940,887	120,187,450		931,284	19,202,976
FUNCTION TOTAL COMMERCE	153,632,764	15,159,558-	376,633,686	115,610,394	149,006,161	32,934,514	1,947,382	215,608,441
RECAPITULATION								
GPR	6,122,810	53,746,648		31,526,635	11,278,499	3,926,128	1,947,382	11,190,815
PR	10,790,396		48,070,858	46,200,600				12,660,655
PR-F	1,010,071		27,318,065	3,538,134		24,054,675		735,327
SEG	135,709,487	68,906,206-	301,244,763	34,345,025	137,727,662	4,953,711		191,021,644
SEG-F								
TOTAL	153,632,764	15,159,558-	376,633,686	115,610,394	149,006,161	32,934,514	1,947,382	215,608,441

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All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	6,500	1,156,900		303,099	854,156		4,344	1,800
GENERAL-PR	92,549		94,415	137,791				49,173
GENERAL-PRF	44,649		493,900	254,516	204,084			79,949
AGENCY TOTAL	143,698	1,156,900	588,315	695,407	1,058,240		4,344	130,922
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	342,741	5,763,869		5,671,390		238,000	23,873	173,348
GENERAL-PR	117,037		4,024,202	3,610,087				531,151
GENERAL-PRF	5,806-		138,624	213,704				80,886-
AGENCY TOTAL	453,972	5,763,869	4,162,826	9,495,181		238,000	23,873	623,614
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		34,072,600			33,057,188		1,015,412	
GENERAL-PR	3,367-		44,600					41,233
GENERAL-PRF	811,824		1,893,994		2,668,504			37,314
ADMINISTRATION								
GENERAL-GPR		870,832		224,500	233,332		413,000	
GENERAL-PR	311,885-		588,115	228,167	48,105			42-
GENERAL-PRF	237,441-		1,192,994	1,167,465	6,059			217,971-
WISC HLTH EDUC- SEG	25,351-		267,177	300,822				58,996-
STUD LN REPAYME - SE								
AGENCY TOTAL	233,779	34,943,432	3,986,880	1,920,954	36,013,189		1,428,412	198,463-
HISTORICAL SOCIETY								
RESEARCH SERVICES								
GENERAL-GPR	13,353	2,030,900		1,990,152			27,974	26,127
GENERAL-PR	70,510		335,695	338,466				67,740
GENERAL-PRF	12,004		220,062	262,335				30,269-
HIST SOC TRUST-SEG	107,273		105,961	122,955				90,280
HISTORIC SITES								
GENERAL-GPR	2,243	1,066,024		1,040,211			22,823	5,233
GENERAL-PR	225,110		1,247,885	1,302,296				170,698
GENERAL-PRF			2,800	2,344				456
HIST SOC TRUST-SEG	134,947		71,921	18,359				188,509
HISTORIC PRESERVATION								
GENERAL-GPR		216,300		209,593			1,010	5,697
GENERAL-PR	4,787		13,860	11,141				7,506
GENERAL-PRF	48,386-		460,400	412,340				326-
HIST SOC TRUST-SEG			349	349				

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All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	BALANCE 6/30/89 CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	1,800	1,726,200		297,156	1,029,300		1,544	400,000
GENERAL-PR	49,173		164,386	107,437				106,122
GENERAL-PRF	79,949		504,800	301,217	244,413			39,119
AGENCY TOTAL	130,922	1,726,200	669,186	705,810	1,273,713		1,544	545,241
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	173,348	6,208,927		5,857,334		330,000	39,250	155,692
GENERAL-PR	531,151		4,602,002	4,592,388				540,765
GENERAL-PRF	80,886-		455,010	514,312				140,188-
AGENCY TOTAL	623,614	6,208,927	5,057,012	10,964,033		330,000	39,250	556,269
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		35,464,870			34,939,325		525,545	
GENERAL-PR	41,233		6,620					47,853
GENERAL-PRF	37,314		1,864,391		1,862,718			38,987
ADMINISTRATION								
GENERAL-GPR		969,441			268,241		701,200	
GENERAL-PR	42-		6,928		7,120			235-
GENERAL-PRF	217,971-		1,147,244	1,185,910	763			257,401-
WISC HLTH EDUC- SEG	58,996-		357,675	297,171				1,507
STUD LN REPAYME - SE								
AGENCY TOTAL	198,463-	36,434,311	3,382,857	1,483,082	37,078,167		1,226,745	169,289-
HISTORICAL SOCIETY								
RESEARCH SERVICES								
GENERAL-GPR	26,127	2,170,600		2,152,603			10,011	34,113
GENERAL-PR	67,740		417,859	330,218				155,381
GENERAL-PRF	30,269-		263,717	219,124				14,324
HIST SOC TRUST-SEG	90,280		161,025	156,296				95,008
HISTORIC SITES								
GENERAL-GPR	5,233	1,179,780		1,161,598			17,377	6,037
GENERAL-PR	170,698		1,219,310	1,271,581				118,427
GENERAL-PRF	456			6,909				6,453-
HIST SOC TRUST-SEG	188,509		115,656	6,415				297,750
HISTORIC PRESERVATION								
GENERAL-GPR	5,697	307,900		289,230			16,303	8,064
GENERAL-PR	7,506		14,669	10,149				12,025
GENERAL-PRF	326-		367,701	390,406				23,031-
HIST SOC TRUST-SEG								

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	1,135	1,297,300		1,282,800			12,293	3,342
GENERAL-PR	354,818		236,947	181,650				410,115
GENERAL-PRF	58,427		186,902	160,342				84,986
HIST SOC TRUST-SEG	2,755,134		526,522	7,037				3,274,619
MUSEUM								
GENERAL-GPR	1,633	1,007,705		1,002,559			294	6,484
GENERAL-PR	79,806		531,401	441,035				170,173
GENERAL-PRF	8,597-		17,177	9,792				1,211-
HIST SOC TRUST-SEG	9,833		3,978	3,264				10,547
BURIAL SITE CATLG & EXCAVATION								
GENERAL-GPR	1,623	93,600		85,399			5,786	4,038
AGENCY TOTAL	3,775,653	5,711,828	3,961,862	8,884,419			70,180	4,494,744
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR		5,786,840		592,140	5,125,889		68,811	
AGENCY TOTAL		5,786,840		592,140	5,125,889		68,811	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	250,964	29,939,871		20,849,309	343,500	8,354,500	313,307	330,220
GENERAL-PR *	347,948		10,193,086	8,641,973	957,420			941,640
GENERAL-PRF	262,738-		22,429,191	8,063,217	12,869,528	1,603,082		369,374-
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1468,905,507				1467,670,164	1,235,343	
GENERAL-PR *	571,773		9,220,308			9,153,915		638,166
GENERAL-PRF	5,393,733-		141,329,100			136,104,358		168,992-
TRANSPORTATION - SEG *		2,901,100				2,762,638		138,462
LOTTERY BOARD-SEG								
COMMON SCHOOL-SEG	10,211,472		11,712,556			10,835,961		11,088,067
BADGER TRUST-SEG								
AGENCY TOTAL	5,725,686	1501,746,478	194,884,240	37,554,498	14,170,448	1636,484,618	1,548,650	12,598,190

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All Funds - Education

AGENCY	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
PROGRAM	7/1/88	GENERAL		STATE		LOCAL	6/30/89	
FUND	CONTINUING	PURPOSE	PROGRAM	OPERATIONS	AIDS	ASSISTANCE	LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	3,342	1,302,000		1,246,075			57,759	1,508
GENERAL-PR	410,115		297,395	225,856				481,653
GENERAL-PRF	84,986		96,188	159,579				21,595
HIST SOC TRUST-SEG	3,274,619		547,536	6,942				3,815,212
MUSEUM								
GENERAL-GPR	6,484	1,003,457		1,000,931			3,244	5,766
GENERAL-PR	170,173		595,577	586,056				179,694
GENERAL-PRF	1,211-		174-	1,515-				130
HIST SOC TRUST-SEG	10,547		20,651	20,317				10,880
BURIAL SITE CATLG & EXCAVATION								
GENERAL-GPR	4,038	100,400		103,237			1,056	145
AGENCY TOTAL	4,494,744	6,064,137	4,117,108	9,342,008			105,751	5,228,230
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR		5,765,457		570,757	4,928,383		266,317	
AGENCY TOTAL		5,765,457		570,757	4,928,383		266,317	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	330,220	31,769,316		21,697,001	365,509	9,347,300	305,857	383,868
GENERAL-PR *	871,046		10,972,925	9,306,743	979,698			1,557,530
GENERAL-PRF	369,374-		24,270,210	8,840,290	13,875,754	1,304,118		119,326-
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1490,377,687				1487,472,110	2,905,577	
GENERAL-PR *	708,923		8,746,345			9,046,300		408,968
GENERAL-PRF	168,992-		133,267,924			133,378,940		280,007-
TRANSPORTATION - SEG *		2,646,700				2,527,411	NOTE A	119,289
LOTTERY BOARD-SEG		69,358,506				69,358,506		
COMMON SCHOOL-SEG	11,088,067		13,212,892			11,629,096		12,671,863
BADGER TRUST-SEG								
AGENCY TOTAL	12,459,890	1594,152,209	190,470,296	39,844,034	15,220,962	1724,063,780	3,211,434	14,742,185

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All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM								
EDUC-RESEARCH & PUBL SERVICE								
GENERAL-GPR	2,007,555	623,026,621		615,249,433	5,114,592		4,102,025	568,126
GENERAL-PR	101,512,486		751,526,817	740,570,041	1,504,308			110,964,954
GENERAL-PRF	4,544,301		274,866,023	208,062,338	76,855,549			5,507,564-
TRANSPORTATION - SEG	1,335	61,000		60,098				2,238
UNIV TRUST PRIN-SEG	84,972,530		5,599,363					90,571,892
UNIV TRUST INCOM-SEG	27,812,996		7,470,257	7,124,019				28,159,234
UNIVERSITY SYS ADMINISTRATION								
GENERAL-GPR	71,021	7,755,200		7,785,573			34,478	6,170
GENERAL-PR	358,083		746,947	819,631				285,400
MINORITY & DISADVANTAGED PROG								
GENERAL-GPR		5,500,000		5,475,608			1,101	23,291
AGENCY TOTAL	221,280,308	636,342,821	1040,209,406	1585,146,740	83,474,450		4,137,605	225,073,740
VOCATIONAL, TECH. & ADULT EDUC								
VOC, TECHNICAL & ADULT EDUC								
GENERAL-GPR	303,804	85,613,600		2,237,054		82,944,499	163,776	572,075
GENERAL-PR	199,084-		2,005,191	613,557	14,875	1,292,346		114,672-
GENERAL-PRF	163		19,719,139	3,508,724		16,198,978		11,600
TRANSPORTATION - SEG	19,900	406,300				344,575		81,625
EDUCATIONAL APPROVAL BD.								
GENERAL-GPR		12,800		12,800				
GENERAL-PR	11,597		114,311	101,276				24,632
GENERAL-PRF	24,233-		117,888	111,704				18,049-
AGENCY TOTAL	112,147	86,032,700	21,956,528	6,585,115	14,875	100,780,398	163,776	557,211
FUNCTION TOTAL EDUCATION	231,725,242	2277,484,869	1269,750,057	1650,874,454	139,857,090	1737,503,016	7,445,651	243,279,956
RECAPITULATION								
GPR	3,002,572	2274,116,469		664,011,620	44,728,658	1559,207,163	7,445,651	1,725,949
PR	103,232,168		780,923,779	756,997,111	2,524,708	10,446,261		114,187,867
PR-F	509,567-		463,068,194	222,228,820	92,603,724	153,906,418		6,180,337-
SEG	126,000,069	3,368,400	25,758,085	7,636,903		13,943,174		133,546,477
SEG-F								
TOTAL	231,725,242	2277,484,869	1269,750,057	1650,874,454	139,857,090	1737,503,016	7,445,651	243,279,956

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All Funds - Education

AGENCY PROGRAM FUND	BALANCE 7/1/88	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/89	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM								
EDUC-RESEARCH & PUBL SERVICE								
GENERAL-GPR	568,126	650,103,267		640,907,795	5,592,639		3,870,209	300,750
GENERAL-PR	110,964,954		820,878,171	799,657,296	1,677,370			130,508,459
GENERAL-PRF	5,507,564-		312,926,936	219,777,425	88,352,576			710,629-
TRANSPORTATION - SEG	2,238	61,000		62,756				482
UNIV TRUST PRIN-SEG	90,571,892		1,454,938					92,026,830
UNIV TRUST INCOM-SEG	28,159,234		11,170,555	6,673,514				32,656,275
UNIVERSITY SYS ADMINISTRATION								
GENERAL-GPR	6,170	8,126,900		8,003,633			110,353	19,085
GENERAL-PR	285,400		1,018,963	903,511				400,851
MINORITY & DISADVANTAGED PROG								
GENERAL-GPR	23,291	5,712,200		5,633,128			68,702	33,661
AGENCY TOTAL	225,073,740	664,003,367	1147,449,562	1681,619,057	95,622,585		4,049,263	255,235,764
VOCATIONAL, TECH. & ADULT EDUC								
VOC, TECHNICAL & ADULT EDUC								
GENERAL-GPR	572,075	93,598,500		2,240,080		89,585,633	48,888	2,295,974
GENERAL-PR	114,672-		2,275,806	604,918	16,400	1,559,456		19,640-
GENERAL-PRF	11,600		21,050,860	3,990,507		17,097,733		25,781-
TRANSPORTATION - SEG	81,625	564,900		57,400		589,125		
EDUCATIONAL APPROVAL BD.								
GENERAL-GPR								
GENERAL-PR	24,632		110,376	115,665				19,343
GENERAL-PRF	18,049-		127,772	121,511				11,787-
AGENCY TOTAL	557,211	94,163,400	23,564,814	7,130,080	16,400	108,831,947	48,888	2,258,109
FUNCTION TOTAL EDUCATION	243,141,657	2408,518,008	1374,710,836	1751,658,861	154,140,210	1833,225,727	8,949,192	278,396,510
RECAPITULATION								
GPR	1,725,949	2335,886,901		691,160,555	47,123,398	1586,735,042	8,949,192	3,644,663
PR	114,188,029		851,327,332	817,711,819	2,680,588	10,605,756		134,517,198
PR-F	6,180,337-		496,342,578	235,505,675	104,336,224	151,780,791		1,460,448-
SEG	133,408,015	72,631,106	27,040,926	7,280,812		84,104,138		141,695,097
SEG-F								
TOTAL	243,141,657	2408,518,008	1374,710,836	1751,658,861	154,140,210	1833,225,727	8,949,192	278,396,510

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All Funds - Environmental Resources

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		89,600		89,598			2	
AGENCY TOTAL		89,600		89,598			2	
NATURAL RESOURCES,DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	663,751	11,856,891		11,710,990			81,102	728,550
GENERAL-PR	57,792		109,978	107,825				59,946
TRANSPORTATION - SEG *	63,008	350,000		191,858				221,150
NATURAL RESOURCE-SEG *	6,514,682	47,112,231	239,520	47,171,345				6,695,088
NATURAL RESOURCE-SEG F	1,123,956-		7,922,345	7,869,477				1,071,088-
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	1,098,345	14,328,900		13,402,301	423,275		258,089	1,343,581
GENERAL-PR	943,943		3,181,036	2,154,619	16,419			1,953,941
GENERAL-PRF	755,392		6,214,766	6,551,932				418,225
TRANSPORTATION - SEG *	85,922	37,400		113,501				9,821
NATURAL RESOURCE-SEG *		563,100		439,709				123,391
WASTE MANAGEMENT-SEG	4,201,022		103,192					4,304,214
GROUNWATER FD-SEG *	276,500	581,800-	2,837,816	1,817,518				714,998
ENVIRONMENTL RPR-SEG *	1,420,231	42,200-	3,325,407	1,425,453				3,277,985
ENVIRONMENTL RPR-SEG F			247,228	201,846				45,382
ENVIRON CLEAN-UP-SEG								
ENFORCEMENT								
GENERAL-GPR	30,491	4,024,200		4,026,322			24,134	4,235
GENERAL-PR	146,972-		276,867	158,728				28,833-
GENERAL-PRF	4,471-		283,515	280,047				1,003-
NATURAL RESOURCE-SEG *	35,011	9,853,300		9,662,596				225,714
NATURAL RESOURCE-SEG F	482,725		1,063,474	1,030,179				516,019
GROUNWATER FD-SEG *		38,700		33,835				4,865
ENVIRONMENTL RPR-SEG *	495	42,200		41,857				838
LOCAL SUPPORT								
GENERAL-GPR	23,299,521	83,404,877		782,659	141,187	79,904,679	163,558	25,712,315
GENERAL-PRF	84,507		3,877,522	1,478,559		2,771,879		288,409-
TRANSPORTATION - SEG *	2,837,973	1,439,300				2,145,333		2,131,940
NATURAL RESOURCE-SEG *	3,102,024	10,535,107		764,569	101,103	6,139,370		6,632,090
NATURAL RESOURCE-SEG F	78,075		912,004	6,106		889,532		94,440
ADMINISTRATIVE SERVICES								
GENERAL-GPR	160,306	7,364,975		7,181,951			111,009	232,321
GENERAL-PR			1,115,900	1,115,200				700
GENERAL-PRF	2,545,893		2,060,797	2,365,891				2,240,799
NATURAL RESOURCE-SEG *	1,668,069	16,531,403	654,599	16,664,786				2,189,284
NATURAL RESOURCE-SEG F	1,259,296		1,244,505	840,458				1,663,343
GROUNWATER FD-SEG *		210,600		195,664				14,936
NON-BUDGET ACCOUNTS								
NATURAL RESOURCE-SEG *	17,671,900	84,873,241-	82,089,627	168,155-				15,056,440
AGENCY TOTAL	68,061,475	122,195,943	117,760,097	139,619,626	681,984	91,850,793	637,892	75,227,220

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All Funds - Environmental Resources

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/89	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		99,500		98,911			589	
AGENCY TOTAL		99,500		98,911			589	
NATURAL RESOURCES,DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	728,550	13,984,630		13,386,884			89,956	1,236,341
GENERAL-PR	59,946		302,888	485,317				122,484-
TRANSPORTATION - SEG *	215,499	1,850,000		1,192,821				872,678
NATURAL RESOURCE-SEG *	5,987,141	48,888,469	512,695	48,539,945	29,490		NOTE A	6,818,871
NATURAL RESOURCE-SEG F	1,071,088-		9,215,149	9,460,951				1,316,890-
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	1,343,581	14,246,800		14,083,330	325,002		93,216	1,088,833
GENERAL-PR	1,953,941		5,950,058	2,225,552				5,678,447
GENERAL-PRF	418,225		6,433,734	7,009,608				157,649-
TRANSPORTATION - SEG *	1,225	37,425		37,966			NOTE A	684
NATURAL RESOURCE-SEG *	57,829	571,500		491,731			NOTE A	137,597
WASTE MANAGEMENT-SEG	4,304,214		979,415					5,283,628
GROUNWATER FD-SEG *	818,850	595,551-	2,715,881	1,928,629			NOTE A	1,010,552
ENVIRONMENTL RPR-SEG *	3,278,429	43,800-	2,446,469	1,950,155			NOTE A	3,730,944
ENVIRONMENTL RPR-SEG F	45,382		694,147	616,749				122,780
ENVIRON CLEAN-UP-SEG		34,600		33,817			NOTE A	783
ENFORCEMENT								
GENERAL-GPR	4,235	4,221,400		4,146,062			55,586	23,987
GENERAL-PR	28,833-		142,021	187,785				74,597-
GENERAL-PRF	1,003-		317,114	320,960				4,849-
NATURAL RESOURCE-SEG *	64,296	10,242,099		9,992,568			NOTE A	313,827
NATURAL RESOURCE-SEG F	516,019		369,404	984,674				99,251-
GROUNWATER FD-SEG *		39,100		38,772			NOTE A	328
ENVIRONMENTL RPR-SEG *	394	43,800		43,869			NOTE A	325
LOCAL SUPPORT								
GENERAL-GPR	25,712,315	80,785,659		966,188	268,191	77,950,023	82,425	27,231,146
GENERAL-PRF	288,409-		3,759,035	1,125,280		2,003,103		342,244
TRANSPORTATION - SEG *	2,085,686	1,772,900				1,903,173		1,955,413
NATURAL RESOURCE-SEG *	5,785,977	10,983,380		806,135	108,706	6,758,646	NOTE A	9,095,870
NATURAL RESOURCE-SEG F	94,440		678,449	97,733		648,135		27,021
ADMINISTRATIVE SERVICES								
GENERAL-GPR	232,321	7,497,621		7,505,476			49,937	174,529
GENERAL-PR	700		1,048,314	1,050,363				1,349-
GENERAL-PRF	2,240,799		2,452,242	3,660,582				1,032,459
NATURAL RESOURCE-SEG *	1,954,224	17,547,576	613,942	18,157,437			NOTE A	1,958,306
NATURAL RESOURCE-SEG F	1,663,343		1,255,891	1,199,670				1,719,564
GROUNWATER FD-SEG *		189,751		183,155			NOTE A	6,596
NON-BUDGET ACCOUNTS								
NATURAL RESOURCE-SEG *	17,075,307	88,521,125-	85,441,156	1,895,913				12,099,425
AGENCY TOTAL	75,253,537	123,776,234	125,328,002	153,806,077	731,389	89,263,081	371,120	80,186,106

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All Funds - Environmental Resources

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	BALANCE 6/30/88 CONTINUING
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	5,683,283	248,282,300	331,266		817,068	244,240,102		9,239,678
TRANSPORTATION - SEG F	82,258-		3,172,955		310,933	2,900,480		120,716-
LOCAL TRANSPORTATION ASSISTANCE								
TRANSPORTATION - SEG *	15,495,020	23,249,800	16,832,527		4,461,362	25,296,562		25,819,423
TRANSPORTATION - SEG F	2,320,298-		52,339,325		1,229,268	50,688,480		1,898,722-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	132,888,077	277,649,711	5,523,937	247,631,335				168,430,389
TRANSPORTATION - SEG F	344,910-		144,533,471	144,253,283				64,722-
GENL TRANSPORTATION OPERATIONS								
TRANSPORTATION - SEG *	3,476,241-	31,602,000	6,644,074	35,042,541				272,709-
TRANSPORTATION - SEG F	270,892-		3,633,417	3,778,911				416,386-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	146,455		772,000	819,947				98,508
TRANSPORTATION - SEG *	3,042,079	80,462,000	1,898	79,480,522				4,025,455
TRANSPORTATION - SEG F	142,004-		1,101,887	1,169,200				209,317-
DEBT SERVICES								
TRANSPORTATION - SEG		23,197,289		23,197,289				
COMMISSIONER OF TRANSPORTATION								
TRANSPORTATION - SEG *		890,600		862,033				28,567
TRANSPORTATION - SEG F								
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			494,336,831					494,336,831
NON-BUDGET ACCOUNTS								
TRANSPORTATION - SEG *	37,553,203	697,695,174-	201,449,514					458,692,456-
AGENCY TOTAL	188,171,513	12,361,474-	930,673,100	536,235,062	6,818,630	323,125,624		240,303,824
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR	586,068	2,346,900		1,318,885				1,614,083
GENERAL-PR			262,682	312,804				50,122-
GENERAL-PRF								
TRANSPORTATION - SEG	5,912	250,000		130,076				125,836
NATURAL RESOURCE-SEG	106,075			71,861				34,214
ADMINISTRATION								
GENERAL-GPR		42,100		37,412			4,688	
NATURAL RESOURCE-SEG *	3,311	278,100		278,645				2,767
GIFTS AND RELATED SUPPORT								
GENERAL-PR								
AGENCY TOTAL	701,366	2,917,100	262,682	2,149,683			4,688	1,726,778
FUNCTION TOTAL ENVIRONMENTAL RESOURCES	256,934,355	112,841,169	1048,695,880	678,093,969	7,500,614	414,976,418	642,582	317,257,822
RECAPITULATION								
GPR	25,838,483	123,458,443		38,550,116	564,462	79,904,679	642,582	29,635,086
PR	1,001,218		5,718,464	4,669,123	16,419			2,034,140
PR-F	3,381,321		12,436,600	10,676,430		2,771,879		2,369,612
SEG	229,177,556	10,617,274-	814,370,206	465,048,840	5,379,532	277,821,368		284,680,748
SEG-F	2,464,223-		216,170,610	159,149,460	1,540,201	54,478,492		1,461,765-
TOTAL	256,934,355	112,841,169	1048,695,880	678,093,969	7,500,614	414,976,418	642,582	317,257,822

Schedule A-3 1988-89
All Funds - Environmental Resources

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE: GENERAL PURPOSE	APPROPRIATIONS BY SOURCE: PROGRAM	EXPENDITURES: STATE OPERATIONS	EXPENDITURES: AIDS	EXPENDITURES: LOCAL ASSISTANCE	BALANCE 6/30/89: LAPSING	BALANCE 6/30/89: CONTINUING
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	6,294,832	264,482,000	193,756		226,299	256,431,219	NOTE A	14,313,070
TRANSPORTATION - SEG F	120,716-		3,360,764		507,607	2,855,749		123,308-
LOCAL TRANSPORTATION ASSISTANCE								
TRANSPORTATION - SEG *	24,203,951	27,424,700	22,097,354		11,043,985	34,627,946	NOTE A	28,054,075
TRANSPORTATION - SEG F	1,898,722-		58,019,597		1,966,826	59,006,902		4,852,852-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	131,311,438	287,404,389	7,143,846	291,636,320			NOTE A	134,223,353
TRANSPORTATION - SEG F	64,722-		181,682,429	185,531,610				3,913,903-
GENL TRANSPORTATION OPERATIONS								
TRANSPORTATION - SEG *	999,472-	32,221,200	6,751,992	40,931,461			NOTE A	2,957,742-
TRANSPORTATION - SEG F	416,386-		4,607,293	4,725,053				534,146-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	98,508		746,881	809,556				35,832
TRANSPORTATION - SEG *	3,490,408	81,995,500	483-	83,549,456			NOTE A	1,935,969
TRANSPORTATION - SEG F	209,317-		987,279	1,245,313				467,351-
DEBT SERVICES								
TRANSPORTATION - SEG		21,791,228		21,791,228				
COMMISSIONER OF TRANSPORTATION								
TRANSPORTATION - SEG *		903,900		888,063			NOTE A	15,837
TRANSPORTATION - SEG F								
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			522,187,880				NOTE A	522,187,880
NON-BUDGET ACCOUNTS								
TRANSPORTATION - SEG *	78,897,818	730,681,619-	207,083,883				NOTE A	444,699,918-
AGENCY TOTAL	240,587,622	14,458,702-	1014,862,470	631,108,060	13,744,716	352,921,816		243,216,799
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR	1,614,083	2,346,900		2,001,676				1,959,308
GENERAL-PR	50,122-		567,693	523,266				5,695-
GENERAL-PRF								
TRANSPORTATION - SEG	125,836	250,000		356,578				19,258
NATURAL RESOURCE-SEG	34,214			29,247				4,967
ADMINISTRATION								
GENERAL-GPR		106,500		104,840			1,660	
NATURAL RESOURCE-SEG *		288,100		285,756			NOTE A	2,344
GIFTS AND RELATED SUPPORT								
GENERAL-PR			225					225
AGENCY TOTAL	1,724,011	2,991,500	567,918	3,301,362			1,660	1,980,407
FUNCTION TOTAL ENVIRONMENTAL RESOURCES	317,565,170	112,408,532	1140,758,391	788,314,410	14,476,105	442,184,897	373,369	325,383,312
RECAPITULATION								
GPR	29,635,086	123,289,009		42,293,366	593,193	77,950,023	373,369	31,714,143
PR	2,034,140		8,758,079	5,281,840				5,510,379
PR-F	2,369,612		12,962,125	12,116,430		2,003,103		1,212,204
SEG	284,988,097	10,880,477-	858,167,787	524,761,022	11,408,479	299,720,985		296,384,920
SEG-F	1,461,765-		260,870,400	203,861,752	2,474,432	62,510,786		9,438,336-
TOTAL	317,565,170	112,408,532	1140,758,391	788,314,410	14,476,105	442,184,897	373,369	325,383,312

Schedule A-4 1987-88
All Funds - Human Relations and Resources

AGENCY	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
PROGRAM	7/1/87	GENERAL		STATE		LOCAL	6/30/88	
FUND	CONTINUING	PURPOSE	PROGRAM	OPERATIONS	AIDS	ASSISTANCE	LAPSING	CONTINUING
EMPLOYMENT RELATIONS COMMISSION								
PROMOTION OF PEACE LABOR REL								
GENERAL-GPR	2,330	2,010,200		1,948,976			59,973	3,581
GENERAL-PR	5,075		32,125	28,278				8,922
AGENCY TOTAL	7,405	2,010,200	32,125	1,977,255			59,973	12,502
BOARD ON AGING & LONG TERM CARE								
INDENT THE NEEDS OF AGED &DISAB								
GENERAL-GPR		220,600		220,540			60	
GENERAL-PR	22,523-		148,628	132,303				6,197-
GENERAL-PRF	10,715		8,714-					2,001
AGENCY TOTAL	11,808-	220,600	139,914	352,842			60	4,196-
CHILD ABUSE & NEGLECT PREV BD								
PREV OF CHILD ABUSE & NEGLECT								
GENERAL-PR	360,455		682,257	117,183	425,667			499,862
GENERAL-PRF	64,645		50,741	51,387	12,891			51,108
CHILDRENS TRUST-SEG	10,714		24,094		14,875			19,932
AGENCY TOTAL	435,814		757,092	168,570	453,433			570,902
ADOL PREG PREV & PREG SERV BD								
ADOL PREGNANCY PREVENT & SERVS								
GENERAL-GPR	2,054	541,200		67,826	443,120		9,186	23,123
AGENCY TOTAL	2,054	541,200		67,826	443,120		9,186	23,123
HEALTH & SOCIAL SERVICES								
HLTH SERV PLAN REG & DELV								
GENERAL-GPR	2,118,831	500,204,141		24,161,569	475,347,904		847,391	1,966,107
GENERAL-PR	1,655,533		8,600,990	6,810,834	1,026,334			2,419,355
GENERAL-PRF	3,138,955-		736,898,092	28,879,580	711,606,059			6,726,502-
GROUNWATER FD-SEG *		141,000		79,841				61,159

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
EMPLOYMENT RELATIONS COMMISSION								
PROMOTION OF PEACE LABOR REL								
GENERAL-GPR	3,581	2,099,600		2,071,422			31,759	
GENERAL-PR	8,922		14,127	8,480				14,569
AGENCY TOTAL	12,502	2,099,600	14,127	2,079,901			31,759	14,569
BOARD ON AGING & LONG TERM CARE								
INDENT THE NEEDS OF AGED &DISAB								
GENERAL-GPR		309,500		294,336			15,164	
GENERAL-PR	6,197-		178,082	160,314				11,571
GENERAL-PRF	2,001		2,001-					
AGENCY TOTAL	4,196-	309,500	176,081	454,650			15,164	11,571
CHILD ABUSE & NEGLECT PREV BD								
PREV OF CHILD ABUSE & NEGLECT								
GENERAL-PR	499,862		690,791	118,471	559,890			512,292
GENERAL-PRF	51,108		1,158	48,878				3,388
CHILDRENS TRUST-SEG	19,932		28,579					48,511
AGENCY TOTAL	570,902		720,528	167,349	559,890			564,191
ADOL PREG PREV & PREG SERV BD								
ADOL PREGNANCY PREVENT & SERVS								
GENERAL-GPR	23,123	545,895		81,992	454,607		31,710	708
AGENCY TOTAL	23,123	545,895		81,992	454,607		31,710	708
HEALTH & SOCIAL SERVICES								
HLTH SERV PLAN REG & DELV								
GENERAL-GPR	1,966,107	573,182,704		27,055,222	540,452,792	13,453	5,241,202	2,386,142
GENERAL-PR	2,419,355		9,033,755	7,613,262	1,529,002			2,310,846
GENERAL-PRF	6,726,502-		812,287,385	30,911,585	771,772,808			2,876,490
GROUNWATER FD-SEG *	2,743	142,400		133,994			NOTE A	11,148

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
HEALTH & SOCIAL SERVICES								
CARE & TREATMENT FACILITIES								
GENERAL-GPR	348,293	37,857,620		37,920,302			142,405	143,206
GENERAL-PR	1,095,242-		104,733,490	112,416,305				8,778,057-
GENERAL-PRF	853-		68,863	67,309				701
CORRECTIONAL SERVICES								
GENERAL-GPR	796,846	146,604,066		143,160,465	2,761,475		555,413	923,559
GENERAL-PR	9,141,026-		36,151,459	33,710,846	2,568,274			9,268,687-
GENERAL-PRF	6,219-		405,136	403,516				4,598-
BENEVOLENT TRUST-SEG	13,500							13,500
COMMUNITY SERVICES								
GENERAL-GPR	19,043,434	647,180,148		17,095,884	305,155,325	304,612,157	6,136,832	33,223,385
GENERAL-PR	381,309-		77,071,487	1,026,700	72,373,991	4,121,071		831,583-
GENERAL-PRF	5,134,249		530,512,602	40,027,542	406,303,815	96,047,488		6,731,994-
VOCATIONAL REHABILITATION SERV								
GENERAL-GPR	178,078	9,396,875		4,302,727	4,217,671		487,737	566,817
GENERAL-PR	231,661		490,475	274,544	45,920			401,673
GENERAL-PRF	14,489-		28,602,456	14,630,431	13,506,640			450,896
GENERAL ADMINISTRATION								
GENERAL-GPR	71,102	13,313,600		13,001,696			261,425	121,581
GENERAL-PR	1,345,439		12,297,884	12,352,622				1,290,702
GENERAL-PRF	84,344		1,474,617	1,483,591				75,370
AGENCY TOTAL	17,243,218	1354,697,449	1537,307,552	491,806,304	1994,913,406	404,780,715	8,431,204	9,316,589
HOSPITAL RATE-SETTING COMM								
HOSPITAL RATE-SETTING								
GENERAL-PR	174,160		107,168-	52,843				14,150
AGENCY TOTAL	174,160		107,168-	52,843				14,150
COMMUNITY DEVELOP FINANCE AUTH								
COMMUNITY DEVELOP ASSISTANCE								
GENERAL-GPR		150,000					150,000	
AGENCY TOTAL		150,000					150,000	
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
GENERAL-GPR	295,622	5,299,250		4,364,160	404,799	72,700	228,382	524,831
GENERAL-PR	6,924,829		37,943,794	30,571,458	1,627,755	6,093,106		6,576,304
GENERAL-PRF	3,212,037-		106,017,068	60,488,015	30,156,923	12,961,426		801,333-
SELF-INSURED EMP-SEG								
WORK INJ SUPPL BEN-S	1,838,599		2,021,679		1,084,329			2,775,949
UNEMP COMP INT-SEG			17,861,831	17,861,831				
ENVIRON CLEAN-UP-SEG			4,965					4,965

Schedule A-4 1988-89
All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	BALANCE 6/30/89 CONTINUING
HEALTH & SOCIAL SERVICES								
CARE & TREATMENT FACILITIES								
GENERAL-GPR	143,206	38,888,167		38,773,102			123,783	134,488
GENERAL-PR	8,778,057-		119,428,387	114,046,978				3,396,648-
GENERAL-PRF	701		69,901	69,474				1,127
CORRECTIONAL SERVICES								
GENERAL-GPR	923,559	151,965,510		148,162,532	2,922,105		907,433	896,999
GENERAL-PR	9,268,687-		36,798,045	35,357,325	2,760,851			10,588,819-
GENERAL-PRF	4,598-		432,269	443,901				16,230-
BENEVOLENT TRUST-SEG	13,500							13,500
COMMUNITY SERVICES								
GENERAL-GPR	33,223,385	654,795,067		17,261,742	295,051,348	319,789,149	8,230,147	47,686,066
GENERAL-PR	831,583-		76,952,369	1,756,062	70,539,994	4,379,810		555,079-
GENERAL-PRF	6,731,994-		527,634,187	40,930,301	383,373,568	98,977,406		2,379,081-
VOCATIONAL REHABILITATION SERV								
GENERAL-GPR	566,817	8,710,431		4,402,225	4,176,335		319,068	379,621
GENERAL-PR	401,673		482,463	350,261	98,384			435,491
GENERAL-PRF	450,896		32,166,000	15,576,011	16,067,443			973,442
GENERAL ADMINISTRATION								
GENERAL-GPR	121,581	13,370,373		12,988,419			391,719	111,816
GENERAL-PR	1,290,702		13,164,629	13,521,503		616,041		317,788
GENERAL-PRF	75,370		1,298,393	1,367,363				6,400
AGENCY TOTAL	9,258,173	1441,054,652	1629,747,783	510,721,262	2088,744,631	423,775,858	15,213,352	41,605,506
HOSPITAL RATE-SETTING COMM								
HOSPITAL RATE-SETTING								
GENERAL-PR	14,150		634	6,587				8,197
AGENCY TOTAL	14,150		634	6,587				8,197
COMMUNITY DEVELOP FINANCE AUTH								
COMMUNITY DEVELOP ASSISTANCE								
GENERAL-GPR								
AGENCY TOTAL								
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
GENERAL-GPR	524,831	7,593,386		4,909,782	907,887		538,354	1,762,194
GENERAL-PR	6,576,304		40,380,366	33,909,218	908,473	5,790,515		6,348,464
GENERAL-PRF	801,333-		115,603,979	62,104,406	37,462,379	12,248,182		2,987,678
SELF-INSURED EMP-SEG								
WORK INJ SUPPL BEN-S	2,775,949		2,779,569		1,418,986			4,136,532
UNEMP COMP INT-SEG			14,798,262	14,798,262				
ENVIRON CLEAN-UP-SEG	4,965	34,600-	7,500,269	40,330	312,018		NOTE A	7,118,286

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
INDUSTRY, LABOR & HUMAN RELAT								
REVIEW COMMISSION								
GENERAL-GPR		83,800		76,600			7,200	
GENERAL-PR			147,425	147,425				
GENERAL-PRF			1,143,399	1,143,399				
AGENCY TOTAL	5,847,013	5,383,050	165,140,162	114,652,889	33,273,806	19,127,232	235,582	9,080,716
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	44,003	9,784,536		9,664,610			38,625	125,304
GENERAL-PR	55,333		75,438	111,857				18,913
GENERAL-PRF	4,274		262,440	268,104				1,389-
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	12,265	8,402,542		8,252,142		60,000	847	101,818
GENERAL-PR	2,258,305		6,138,495	3,489,388		2,620,849		2,286,564
GENERAL-PRF	58,071		212,639	66,464				204,246
ADMINISTRATIVE SERVICES								
GENERAL-GPR	109,281	2,171,900		2,200,341			51	80,789
GENERAL-PR			21,463	17,812				3,651
GENERAL-PRF	32,841		20,912	41,812				11,942
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	510		356,708	357,329				111-
GENERAL-PRF			25,268			25,268		
VICTIMS AND WITNESSES								
GENERAL-GPR	518	1,964,800		446,343	857,959	587,200	72,837	979
GENERAL-PR	55,490		952,401	32,294		975,436		161
GENERAL-PRF	4,594-		1,251,956		323,994	923,367		
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL FD-SEG	168,956,998		14,727,313					183,684,311
NORMAL SCHOOL -SEG	15,895,474		144,398					16,039,872
UNIVERSITY FD-SEG	234,130							234,130
AGENCY TOTAL	188,018,181	22,323,778	24,189,431	24,948,495	1,181,953	5,192,121	112,361	203,096,461
MILITARY AFFAIRS, DEPARTMENT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	4,569	5,028,220		4,868,177			158,225	6,387
GENERAL-PR	52,805		103,923	135,474				21,254
GENERAL-PRF	276,834		6,641,021	6,755,431				162,424
TRANSPORTATION - SEG *		60,800		36,433				24,367
GUARD MEMBERS BENEFITS								
GENERAL-GPR		6,116			6,116			
AGENCY TOTAL	334,208	5,095,136	6,744,944	11,795,515	6,116		158,225	214,432

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
INDUSTRY, LABOR & HUMAN RELAT								
REVIEW COMMISSION								
GENERAL-GPR		82,400		78,277			4,123	
GENERAL-PR			179,556	179,556				
GENERAL-PRF			1,124,375	1,124,375				
AGENCY TOTAL	9,080,716	7,641,186	182,366,377	117,144,206	41,009,743	18,038,698	542,477	22,353,155
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	125,304	9,919,481		9,921,755		10,000	66,987	46,044
GENERAL-PR	18,913		110,000	89,453				39,460
GENERAL-PRF	1,389-		336,467	335,872				794-
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	101,818	8,457,027		8,402,629			62,036	94,180
GENERAL-PR	2,286,564		7,546,253	4,650,929		2,595,043		2,586,845
GENERAL-PRF	204,246		55,582	112,579				147,249
ADMINISTRATIVE SERVICES								
GENERAL-GPR	80,789	2,350,300		2,422,524			129	8,436
GENERAL-PR	3,651		26,963	25,355				5,258
GENERAL-PRF	11,942		18,534	14,319				16,156
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	111-		375,162	378,208				3,158-
GENERAL-PRF			26,878			26,878		
VICTIMS AND WITNESSES								
GENERAL-GPR	979	1,992,200		475,628	930,000	587,200	350	
GENERAL-PR	161		1,134,385	33,271		985,700		115,576
GENERAL-PRF			1,270,297		437,259	833,038		
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL FD-SEG	183,684,311		14,316,520					198,000,831
NORMAL SCHOOL -SEG	16,039,872		198,595					16,238,467
UNIVERSITY FD-SEG	234,130							234,130
AGENCY TOTAL	203,096,461	22,719,009	25,415,635	26,862,522	1,367,259	5,037,859	129,502	217,833,964
MILITARY AFFAIRS, DEPARTMENT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	6,387	5,285,356		5,018,516			269,014	4,212
GENERAL-PR	21,254		119,176	156,673				16,243-
GENERAL-PRF	162,424		7,648,444	8,098,337				287,469-
TRANSPORTATION - SEG *		60,800		39,822			NOTE A	20,978
GUARD MEMBERS BENEFITS								
GENERAL-GPR		33,884			2,364		31,521	
AGENCY TOTAL	190,065	5,380,040	7,767,620	13,313,349	2,364		300,535	278,523-

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR		4,062,636		4,006,978			53,464	2,193
GENERAL-PR	2,088,829		18,009,588	17,855,104				2,243,313
GENERAL-PRF								
LOAN & AIDS TO VETERANS								
GENERAL-GPR		965,100		942,800			22,300	
GENERAL-PRF								
TRANSPORTATION - SEG		600,000						600,000
VETERANS TRUST-SEG	4,797,885		7,520,090	2,019,373	4,154,400	72,000		6,072,203
SELF-AMORTIZ MTG LOANS FOR VETS								
GENERAL-GPR								
VET MORTGAGE TR-SEG	281,146,055		137,707,193	140,069,559		75,000		278,708,689
AGENCY TOTAL	288,032,769	5,627,736	163,236,871	164,893,814	4,154,400	147,000	75,764	287,626,397
WISC HOUSING & ECON DEVEL AUTH								
AGRICULTURAL PROD LOAN GUARANTY								
GENERAL-GPR								
AG. PROD. DROUGHT ASSIST LN FD								
GENERAL-GPR								
AGENCY TOTAL								
FUNCTION TOTAL HUMAN RELATIONS AND RESOURCES	500,083,014	1396,049,148	1897,440,923	810,716,353	2034,426,234	429,247,067	9,232,355	509,951,076
RECAPITULATION								
GPR	23,027,226	1395,247,348		276,702,136	789,194,369	305,332,057	9,232,355	37,813,658
PR	4,568,326		303,850,862	219,640,599	78,067,940	13,810,461		3,099,813-
PR-F	711,174-		1413,578,498	154,306,581	1161,910,322	109,957,550		13,307,129-
SEG	473,198,636	801,800	180,011,563	160,067,037	5,253,603	147,000		488,544,359
SEG-F								
TOTAL	500,083,014	1396,049,148	1897,440,923	810,716,353	2034,426,234	429,247,067	9,232,355	509,951,076

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All Funds - Human Relations and Resources

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/89	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR	2,193	4,306,137		3,803,919			502,800	1,612
GENERAL-PR	2,243,313		18,562,979	18,366,283				2,440,009
GENERAL-PRF			5,526	6,414				888-
LOAN & AIDS TO VETERANS								
GENERAL-GPR		716,700		261,900			454,800	
GENERAL-PRF			16,000	16,000				
TRANSPORTATION - SEG	600,000				300,000			300,000
VETERANS TRUST-SEG	6,072,203		6,233,008	2,034,492	4,892,256	75,000	NOTE A	5,303,462
SELF-AMORTIZ MTG LOANS FOR VETS								
GENERAL-GPR								
VET MORTGAGE TR-SEG	278,708,689		124,317,451	184,179,249		72,000	NOTE A	218,774,891
AGENCY TOTAL	287,626,397	5,022,837	149,134,964	208,668,257	5,192,256	147,000	957,600	226,819,086
WISC HOUSING & ECON DEVEL AUTH								
AGRICULTURAL PROD LOAN GUARANTY								
GENERAL-GPR								
AG. PROD. DROUGHT ASSIST LN FD								
GENERAL-GPR		7,500,000			7,500,000			
AGENCY TOTAL		7,500,000			7,500,000			
FUNCTION TOTAL HUMAN RELATIONS AND RESOURCES	509,868,292	1492,272,720	1995,343,749	879,500,074	2144,830,750	446,999,415	17,222,099	508,932,423
RECAPITULATION								
GPR	37,813,658	1492,104,120		286,385,921	852,397,439	320,399,802	17,222,099	53,512,518
PR	3,099,813-		325,178,124	230,728,189	76,396,595	14,367,109		586,419
PR-F	13,307,129-		1499,993,372	161,159,815	1209,113,457	112,085,504		4,327,468
SEG	488,461,575	168,600	170,172,253	201,226,150	6,923,260	147,000		450,506,019
SEG-F								
TOTAL	509,868,292	1492,272,720	1995,343,749	879,500,074	2144,830,750	446,999,415	17,222,099	508,932,423

Schedule A-5 1987-88

All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF								
SUPERVISION AND MANAGEMENT								
GENERAL-GPR	299,331	12,416,300		12,588,177	9,289		13,684	104,481
GENERAL-PR	11,262,578-	-	39,818,795	37,996,998				9,440,781-
GENERAL-PRF	58,548,494		8,175,857	7,829,628				58,894,724
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR	148,694	1,667,700		589,932	729,548		53,275	443,639
GENERAL-PR	16,300		354,141	330,790				39,651
GENERAL-PRF	84,400-		1,255,451	1,022,427	515,220-	1,063,480		399,637-
TRANSPORTATION - SEG		19,000			19,000			
COMMITTEES & INTERSTATE BODIES								
GENERAL-GPR	306	369,700		234,972			20,534	114,500
GENERAL-PR	8,242		30-	670		-		7,543
ATTACHED DIVISIONS/BDS/COMM								
GENERAL-GPR	3,818	3,075,821		3,005,223			70,083	4,334
GENERAL-PR			32,075	7,077				24,998
FACILITIES MANAGEMENT								
GENERAL-PR	2,063,817		23,998,945	23,562,508				2,500,254
OFFICE OF JUSTICE ASSISTANCE								
GENERAL-GPR		282,800		211,024			71,321	455
GENERAL-PR			1,015,573	112,819		308,649		594,105
GENERAL-PRF	13,020-		2,146,858	621,480	688,931	833,354		9,927-
AGENCY TOTAL	49,729,006	17,831,321	76,797,667	88,113,725	931,549	2,205,483	228,897	52,878,340
ELECTIONS BOARD								
ADMIN OF ELEC & CAMPAIGN LAWS								
GENERAL-GPR	849	439,113		439,708				253
GENERAL-PR			7,627	6,314		280		1,033
WISC ELECT CAPGN-SEG	352,532		445,795		8,566			789,760
AGENCY TOTAL	353,381	439,113	453,422	446,022	8,566	280		791,047
EMPLOYMENT RELATIONS, DEPT. OF								
EMPLOYMENT RELATIONS								
GENERAL-GPR	73,912	4,546,659		4,586,667			8,594	25,310
GENERAL-PR	164,140		665,660	616,429				213,370
GENERAL-PRF								
AFFIRMATIVE ACTION COUNCIL								
GENERAL-GPR	1,099	8,700		9,426			372	
AGENCY TOTAL	239,151	4,555,359	665,660	5,212,523			8,966	238,680

Schedule A-5 1988-89
All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/88	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/89	
	CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF								
SUPERVISION AND MANAGEMENT								
GENERAL-GPR	104,481	12,567,200		12,584,335				87,346
GENERAL-PR	9,440,781-		43,071,597	43,667,390				10,036,575-
GENERAL-PRF	58,894,724		8,523,987	11,979,975				55,438,737
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR	443,639	673,400		658,432	239,897		8,149	210,561
GENERAL-PR	39,651		644,013	549,259				134,406
GENERAL-PRF	399,637-		2,611,456	1,040,479		1,228,747		57,406-
TRANSPORTATION - SEG		19,000			19,000			
COMMITTEES & INTERSTATE BODIES								
GENERAL-GPR	114,500	486,700		503,480			24,559	73,161
GENERAL-PR	7,543			6,257				1,286
ATTACHED DIVISIONS/BDS/COMM								
GENERAL-GPR	4,334	1,273,413		1,138,496			135,666	3,585
GENERAL-PR	24,998		712,908	5,167		515,166		217,574
FACILITIES MANAGEMENT								
GENERAL-PR	2,500,254		23,947,605	23,359,197				3,088,662
OFFICE OF JUSTICE ASSISTANCE								
GENERAL-GPR	455	270,800		228,503			42,752	
GENERAL-PR	594,105		1,420,313	639,605		549,617		825,196
GENERAL-PRF	9,927-		4,009,957	1,675,345	764,036	1,591,981		31,332-
AGENCY TOTAL	52,878,340	15,290,513	84,941,837	98,035,919	1,022,932	3,885,512	211,126	49,955,201
ELECTIONS BOARD								
ADMIN OF ELEC & CAMPAIGN LAWS								
GENERAL-GPR	253	496,287		486,232			6,979	3,330
GENERAL-PR	1,033		520			520		1,033
WISC ELECT CAPGN-SEG	789,760		501,313		875,270			415,804
AGENCY TOTAL	791,047	496,287	501,833	486,232	875,270	520	6,979	420,167
EMPLOYMENT RELATIONS, DEPT. OF								
EMPLOYMENT RELATIONS								
GENERAL-GPR	25,310	4,592,111		4,559,617			54,255	3,550
GENERAL-PR	213,370		619,381	594,212				238,540
GENERAL-PRF								
AFFIRMATIVE ACTION COUNCIL								
GENERAL-GPR		8,700		7,532			1,168	
AGENCY TOTAL	238,680	4,600,811	619,381	5,161,361			55,422	242,089

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYE BENEFIT PLANS								
GENERAL-GPR		912,944			912,944			
FIXED RETIRE TRUST-S	147,117,696		1914,464,444	439,604,563				1621,977,577
VAR RETIRE TRUST-SEG	2618,633,058		55,947,023-	73,366,800				2489,319,235
PUBLIC EMPL TRUST-SE	12,659,727		156,215,637	166,498,994				2,376,369
AGENCY TOTAL	2778,410,481	912,944	2014,733,057	679,470,357	912,944			4113,673,181
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR	2,916	143,800		141,978			777	3,961
GENERAL-PR								
AGENCY TOTAL	2,916	143,800		141,978			777	3,961
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,606,771		1,606,771				
GENERAL-PR	13,207		3,207-	7,319				2,681
GENERAL-PRF								
EXECUTIVE RESIDENCE								
GENERAL-GPR		137,777		137,777				
AGENCY TOTAL	13,207	1,744,549	3,207-	1,751,867				2,681
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	3,536		3,193,275	3,200,642				3,831-
FIXED RETIRE TRUST-S	2766,340,772		451,181,057-	1,473,148				2313,686,567
VAR RETIRE TRUST-SEG								
COMBINED STOCK -SEG								
AGENCY TOTAL	2766,344,308		447,987,782-	4,673,790				2313,682,736

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	BALANCE 6/30/89 CONTINUING
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYE BENEFIT PLANS								
GENERAL-GPR		727,238			727,238			
FIXED RETIRE TRUST-S	1621,977,577		2543,495,304	492,834,215				3672,638,[illegible]
VAR RETIRE TRUST-SEG	2489,319,235		393,235,825	147,012,319				2735,542,741
PUBLIC EMPL TRUST-SE	2,376,369		192,107,821	189,171,769				5,312,421
AGENCY TOTAL	4113,673,181	727,238	3128,838,951	829,018,302	727,238			6413,493,829
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR	3,961	197,200		197,062			53	4,046
GENERAL-PR								
AGENCY TOTAL	3,961	197,200		197,062			53	4,046
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,637,503		1,637,503				
GENERAL-PR	2,681			2,681				
GENERAL-PRF								
EXECUTIVE RESIDENCE								
GENERAL-GPR		122,829		122,829				
AGENCY TOTAL	2,681	1,760,332		1,763,013				
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	3,831-		4,740,388	4,266,551				470,005
FIXED RETIRE TRUST-S	2313,686,567		444,948,342					2758,634,909
VAR RETIRE TRUST-SEG								
COMBINED STOCK -SEG								
AGENCY TOTAL	2313,682,736		449,688,730	4,266,551				2759,104,915

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All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
LIEUTENANT GOVERNORS OFFICE								
ADMINISTRATION								
GENERAL-GPR	1,868	295,000		284,144			6,126	6,599
GENERAL-PR			154,791	154,641				150
GENERAL-PRF								
AGENCY TOTAL	1,868	295,000	154,791	438,785			6,126	6,748
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR		4,000		4,000				
AGENCY TOTAL		4,000		4,000				
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR		503,600		493,612			2,231	7,757
AGENCY TOTAL		503,600		493,612			2,231	7,757
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	69,889	25,252,300		25,039,081			16,979	266,130
GENERAL-PR	1,250		75	110				1,215
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	78,291	25,252,300	75	25,039,190			16,979	274,497
REVENUE,DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	68,811	29,793,200		29,739,669			100,909	21,433
GENERAL-PR	274,631-		1,522,933	1,467,263				218,961-
GENERAL-PRF								
TRANSPORTATION - SEG *		787,400		754,724				32,676
STATE AND LOCAL FINANCE								
GENERAL-GPR	7,017	7,594,400		7,517,793			50,122	33,502
GENERAL-PR	40,056-		257,710	197,721				19,932
GENERAL-PRF	1,965-		1,965					
TRANSPORTATION - SEG *		55,600		36,812				18,788
ADMINISTRATIVE SERVICES								
GENERAL-GPR	62,327	10,093,800		9,489,278			527,828	139,021
GENERAL-PR	2,331		84,162	58,033			24,913	3,546
GENERAL-PRF								
INVESTMENT & LOCAL IMPACT FUND								
GENERAL-GPR		100,000				100,000		
INVEST & LOCAL -SEG	329,962		203,752-			100,000		26,210
PROPERTY TAX DEFERRAL								
GENERAL-GPR								

Schedule A-5 1988-89
All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	 PROGRAM	EXPENDITURES STATE OPERATIONS	 AIDS	 LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	 CONTINUING
LIEUTENANT GOVERNORS OFFICE								
ADMINISTRATION								
GENERAL-GPR	6,599	316,500		318,671			4,279	149
GENERAL-PR	150		2,245	1,623				772
GENERAL-PRF			58,432	50,831				7,601
AGENCY TOTAL	6,748	316,500	60,677	371,125			4,279	8,522
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR		4,000		3,099			901	
AGENCY TOTAL		4,000		3,099			901	
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR	7,757	502,800		497,918			11,753	886
AGENCY TOTAL	7,757	502,800		497,918			11,753	886
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	266,130	28,292,000		28,260,809			127,361	169,959
GENERAL-PR	1,215		75					1,290
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	274,497	28,292,000	75	28,260,809			127,361	178,401
REVENUE,DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	21,433	30,541,200		30,461,460			69,876	31,298
GENERAL-PR	218,961-		1,864,847	1,650,673				4,787-
GENERAL-PRF								
TRANSPORTATION - SEG *		829,100		803,008			NOTE A	26,092
STATE AND LOCAL FINANCE								
GENERAL-GPR	33,502	7,883,500		7,857,091			57,044	2,867
GENERAL-PR	19,932		128,718	106,160				42,490
GENERAL-PRF								
TRANSPORTATION - SEG *		55,600		55,051			NOTE A	549
ADMINISTRATIVE SERVICES								
GENERAL-GPR	139,021	10,179,200		9,646,732			171,423	500,066
GENERAL-PR	3,546		71,525	75,189				118-
GENERAL-PRF								
INVESTMENT & LOCAL IMPACT FUND								
GENERAL-GPR								
INVEST & LOCAL -SEG	26,210		3,153			846		28,517
PROPERTY TAX DEFERRAL								
GENERAL-GPR								

Schedule A-5 1987-88
All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	 PROGRAM	EXPENDITURES STATE OPERATIONS	 AIDS	 LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	 CONTINUING
REVENUE,DEPARTMENT OF								
PROPERTY TAX DEFERRAL								
PROP TAX DEFERRL-SEG	2,765,984		219,356	45,714				2,939,627
AGENCY TOTAL	2,919,780	48,424,400	1,882,374	49,307,006		200,000	703,773	3,015,776
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		739,500		737,514			1,986	
GENERAL-PR	1,417,398		1,667,365	860,081				2,224,681
AGENCY TOTAL	1,417,398	739,500	1,667,365	1,597,595			1,986	2,224,681
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR	7,009	432,400		436,389			3,019	
GENERAL-PR	1,251,149		50,722	507,388				794,484
AGENCY TOTAL	1,258,158	432,400	50,722	943,777			3,019	794,484
FUNCTION TOTAL GENERAL EXECUTIVE FUNCTIONS	15600,767,945	101,278,286	1648,414,143	857,634,228	1,853,060	2,405,763	972,754	16487,594,569
RECAPITULATION								
GPR	747,847	100,416,286		97,293,135	1,651,781	100,000	947,841	1,171,375
PR	6,635,895-		72,820,612	69,086,804		308,929	24,913	3,235,928-
PR-F	58,456,261		11,580,132	9,473,535	173,712	1,896,834		58,492,312
SEG	15548,199,732	862,000	1564,013,399	681,780,754	27,566	100,000		16431,166,810
SEG-F								
TOTAL	15600,767,945	101,278,286	1648,414,143	857,634,228	1,853,060	2,405,763	972,754	16487,594,569

Schedule A-5 1988-89
All Funds - General Executive Functions

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
REVENUE,DEPARTMENT OF								
PROPERTY TAX DEFERRAL								
PROP TAX DEFERRL-SEG	2,939,627		72,542	55,643			NOTE A	2,956,526
AGENCY TOTAL	2,964,311	49,488,600	2,140,784	50,711,007		846	298,342	3,583,500
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		835,200		835,096			104	
GENERAL-PR	2,224,681		1,775,821	1,067,453				2,933,049
AGENCY TOTAL	2,224,681	835,200	1,775,821	1,902,549			104	2,933,049
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR		446,500		429,433			16,597	470
GENERAL-PR	794,484		2,117,401	1,042,234				1,869,651
AGENCY TOTAL	794,484	446,500	2,117,401	1,471,667			16,597	1,870,121
FUNCTION TOTAL GENERAL EXECUTIVE FUNCTIONS	16487,543,104	102,957,982	3670,685,491	1022,146,616	2,625,440	3,886,878	732,916	19231,794,726
RECAPITULATION								
GPR	1,171,375	102,054,282		100,434,330	967,135		732,916	1,091,275
PR	3,235,928-		81,117,357	77,033,652		1,065,303		217,526-
PR-F	58,492,312		15,203,833	14,746,630	764,036	2,820,728		55,364,751
SEG	16431,115,346	903,700	3574,364,301	829,932,005	894,270	846		19175,556,226
SEG-F								
TOTAL	16487,543,104	102,957,982	3670,685,491	1022,146,616	2,625,440	3,886,878	732,916	19231,794,726

Schedule A-6 1987-88
All Funds - Judicial

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR 1		26,592,561		26,592,561				
GENERAL-PRF			599	599				
AGENCY TOTAL		26,592,561	599	26,593,160				
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		109,900		109,766			134	
AGENCY TOTAL		109,900		109,766			134	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		3,417,732		3,417,732				
AGENCY TOTAL		3,417,732		3,417,732				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	43,987	116,700		138,277			5,044	17,367
AGENCY TOTAL	43,987	116,700		138,277			5,044	17,367

Schedule A-6 1988-89
All Funds - Judicial

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	BALANCE 6/30/89 CONTINUING
CIRCUIT COURTS								
-COURT OPERATIONS								
GENERAL-GPR 1		28,673,603		28,534,403		139,037	163	
GENERAL-PRF			1,856	1,856				
AGENCY TOTAL		28,673,603	1,856	28,536,259		139,037	163	
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		117,800		117,500			300	
AGENCY TOTAL		117,800		117,500			300	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		3,668,406		3,668,406				
AGENCY TOTAL		3,668,406	—	3,668,406				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	17,367	188,500		162,520			37,090	6,257
AGENCY TOTAL	17,367	188,500		162,520			37,090	6,257

Schedule A-6 1987-88
All Funds - Judicial

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		2,180,731		2,180,731				
DIRECTOR OF STATE COURTS								
GENERAL-GPR	4,911	3,107,800		3,064,276			25,977	22,458
GENERAL-PR	56,824		92,436	66,969				82,290
GENERAL-PRF				1,368				1,368-
MEDIATION FD-SEG	1,162,910		92,581	340,527				914,964
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	224,963		942,108	894,969				272,102
LAW LIBRARY								
GENERAL-GPR		572,900		570,072			2,828	
GENERAL-PR	30,662		47,403	40,963				37,102
AGENCY TOTAL	1,480,270	5,861,431	1,174,527	7,159,876			28,804	1,327,549
FUNCTION TOTAL JUDICIAL	1,524,258	36,098,324	1,175,126	37,418,810			33,982	1,344,916
RECAPITULATION								
GPR	48,899	36,098,324		36,073,416			33,982	39,825
PR	312,449		1,081,946	1,002,901				391,494
PR-F			599	1,966				1,368-
SEG	1,162,910		92,581	340,527				914,964
SEG-F								
TOTAL	1,524,258	36,098,324	1,175,126	37,418,810			33,982	1,344,916

Schedule A-6 1988-89
All Funds - Judicial

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	BALANCE 6/30/89 CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		2,356,516		2,356,516				
DIRECTOR OF STATE COURTS								
GENERAL-GPR	22,458	3,596,900		3,552,648			31,541	35,170
GENERAL-PR	82,290		75,336	74,788				82,838
GENERAL-PRF	1,368-		10,588	19,413				10,193-
MEDIATION FD-SEG	914,964		71,921	333,368				653,518
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	272,102		1,024,131	1,021,816				274,416
LAW LIBRARY								
GENERAL-GPR		582,500		581,710			450	340
GENERAL-PR	37,102		53,071	48,308				41,865
AGENCY TOTAL	1,327,549	6,535,916	1,235,047	7,988,567			31,991	1,077,954
FUNCTION TOTAL JUDICIAL	1,344,916	39,184,225	1,236,903	40,473,252		139,037	69,544	1,084,211
RECAPITULATION								
GPR	39,825	39,184,225		38,973,702		139,037	69,544	41,767
PR	391,494		1,152,538	1,144,913				399,119
PR-F	1,368-		12,444	21,269				10,193-
SEG	914,964		71,921	333,368				653,518
SEG-F								
TOTAL	1,344,916	39,184,225	1,236,903	40,473,252		139,037	69,544	1,084,211

Schedule A-7 1987-88
All Funds - Legislative

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		23,531,212		23,531,212				
SPECIAL STUDY GROUPS								
GENERAL-GPR		153,296		152,719			223	354
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	3,598	7,336,181		7,338,954				825
GENERAL-PR	655,090		398,477	444,268				609,299
AGENCY TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478
FUNCTION TOTAL LEGISLATIVE	658,688	31,020,689	398,477	31,467,154			223	610,478
RECAPITULATION								
GPR	3,598	31,020,689		31,022,886			223	1,179
PR	655,090		398,477	444,268				609,299
PR-F								
SEG								
SEG-F								
TOTAL	658,688	31,020,689	398,477	31,467,154			223	610,478

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		24,526,946		24,502,652			24,294	
SPECIAL STUDY GROUPS								
GENERAL-GPR	354	161,404		159,025			2,733	
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	825	8,179,120		7,975,229			204,716	
GENERAL-PR	609,299		724,431	708,860				624,870
AGENCY TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870
FUNCTION TOTAL LEGISLATIVE	610,478	32,867,471	724,431	33,345,767			231,743	624,870
RECAPITULATION								
GPR	1,179	32,867,471		32,636,907			231,743	
PR	609,299		724,431	708,860				624,870
PR-F								
SEG								
SEG-F								
TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870

Schedule A-8 1987-88
All Funds - General Appropriations

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/88 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REV ACCT & MIN PYMTS								
GENERAL-GPR	29,264	779,360,000				779,389,257		8
TAX RELIEF								
GENERAL-GPR		136,422,623			136,422,623			
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		319,241,800				319,241,800		
COUNTY TAXES								
GENERAL-PR	1,012,418		793,846					1,806,265
PAYMENTS IN LIEU OF TAXES								
GENERAL-GPR		10,900,000				10,900,000		
AGENCY TOTAL	1,041,682	1245,924,423	793,846		136,422,623	1109,531,057		1,806,272
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP, INT & PRINC REPAY								
GENERAL-GPR		6,890,671		6,890,671				
TAX & ASSISTANCE PAYMENTS								
GENERAL-GPR	300,585	19,841,862		18,818,999	396,700	626,163	300,585	
TRANSPORTATION - SEG		5,166,374		3,989,900		1,176,474		
STATE HOUSING AUTH RESERVE FUND								
STATE HOUSE AUTH-SEG	4,888,858		593					4,889,450
MISCELLANEOUS RECEIPTS								
GENERAL-PR	1,377		645-					732
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	4,763,549		25,718,358	28,799,341				1,682,567
AGENCY TOTAL	9,954,369	31,898,906	25,718,306	58,498,910	396,700	1,802,637	300,585	6,572,749
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND REDEMPTION -SEG	42,496,910		739,074,966	742,536,763				39,035,114
AGENCY TOTAL	42,496,910		739,074,966	742,536,763				39,035,114
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		11,900,059		11,900,059				
CONTRACTUAL SERVICES								
GENERAL-GPR	15,827	2,918,416		2,893,416				40,827
TAXES, ASSESSMENTS & SPEC CHGS								
GENERAL-GPR	53,035	325,640		378,675				
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR								
CANCELLED DRAFTS								
GENERAL-PR	3,294,561		35,265					3,329,826
TRANSPORTATION - SEG	325,388		32,036-					293,352
NATURAL RESOURCE-SEG	21,323		2,825	199-				24,347

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REV ACCT & MIN PYMTS								
GENERAL-GPR	8	791,359,992				791,360,000		
TAX RELIEF								
GENERAL-GPR		149,336,533		7,258	149,329,275			
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		319,305,000				319,305,000		
COUNTY TAXES								
GENERAL-PR	1,806,265		1,213,986-					592,278
PAYMENTS IN LIEU OF TAXES								
GENERAL-GPR		12,150,000				12,150,000		
AGENCY TOTAL	1,806,272	1272,151,525	1,213,986-	7,258	149,329,275	1122,815,000		592,278
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP, INT & PRINC REPAY								
GENERAL-GPR		10,140,003		10,140,003				
TAX & ASSISTANCE PAYMENTS								
GENERAL-GPR		24,608,766		23,547,581	449,211	611,974		
TRANSPORTATION - SEG		6,083,277		4,691,000		1,392,277		
STATE HOUSING AUTH RESERVE FUND								
STATE HOUSE AUTH-SEG	4,889,450		794					4,890,244
MISCELLANEOUS RECEIPTS								
GENERAL-PR	732		184-					548
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	1,682,567		29,740,193	31,543,950				121,190-
AGENCY TOTAL	6,572,749	40,832,045	29,740,803	69,922,533	449,211	2,004,251		4,769,602
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND REDEMPTION -SEG	39,035,114		358,598,968	360,485,706				37,148,375
AGENCY TOTAL	39,035,114		358,598,968	360,485,706				37,148,375
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		12,866,188		12,853,188			13,000	
CONTRACTUAL SERVICES								
GENERAL-GPR	40,827	3,907,433		2,934,092			967,423	46,745
TAXES, ASSESSMENTS & SPEC CHGS								
GENERAL-GPR		506,983		333,055			173,928	
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR		890,200		283,400			306,800	300,000
CANCELLED DRAFTS								
GENERAL-PR	3,329,826		938,915					4,268,742
TRANSPORTATION - SEG	293,352		43,462					336,814
NATURAL RESOURCE-SEG	24,347		4,218	199				28,366

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All Funds - General Appropriations

AGENCY PROGRAM FUND	BALANCE 7/1/87 CONTINUING	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE 6/30/88	
		GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	LAPSING	CONTINUING
NATURAL RESOURCES,DEPT OF								
NON-BUDGET ACCOUNTS								
PROP TAX DEFERRL-SEG			774					774
LOTTERY BOARD-SEG								
WORK INJ SUPPL BEN-S	1,192		1,345					2,536
LOC GOVT PROP INS-SE			100					100
STATE LIFE INS -SEG	3,323		879					4,202
PATIENTS COMP FD-SEG	842		1,743					2,585
MEDIATION FD-SEG	3,015		1,246-					1,769
COMMON SCHOOL FD-SEG								
FIXED RETIRE TRUST-S	15,073		12,445					27,517
LOCAL GOVT INV - SEG	3,200		3,200-					
HIST SOC TRUST-SEG			143					143
PUBLIC EMPL TRUST-SE	1,157		319-					838
COMMON SCHOOL-SEG			2,237					2,237
GROUNWATER FD-SEG	169							169
ENVIRONMENTL RPR-SEG								
UNIV TRUST INCOM-SEG	1,015		471-					543
VETERANS TRUST-SEG	5,356		2,570					7,927
VET MORTGAGE TR-SEG	245		377					622
INSURANCE RECOVERY								
GENERAL-PR	40,713		1,025,513	1,044,755				21,470
NATURAL RESOURCE-SEG	76,367		43,163	93,692				25,838
SUPPLEMENTATION OF PROG REV APP								
GENERAL-GPR								
GENERAL-PR	2,162,933-		7,731,911					5,568,978
NON-BUDGET ACCOUNTS								
GENERAL-PR	* 16,248,510		14,014,105	10,215,485				20,047,130
TRANSPORTATION - SEG	11,259-		2,043,802	1,951,811				80,732
NATURAL RESOURCE-SEG	180,984		6,255-					174,729
LOTTERY BOARD-SEG								
LOC GOVT PROP INS-SE	260-							260-
STATE LIFE INS -SEG	5,908-		1,837					4,071-
PATIENTS COMP FD-SEG	3,802-							3,802-
COMMON SCHOOL FD-SEG	480							480
FIXED RETIRE TRUST-S								
LOCAL GOVT INV - SEG	1124,702,875		108,685,510-					1016,017,365
PUBLIC EMPL TRUST-SE	223-		619-					842-
VETERANS TRUST-SEG	275,828		56,864	62,165				270,527
VET MORTGAGE TR-SEG	7,714		1,501-					6,213
AGENCY TOTAL	1143,093,805	15,144,116	83,753,258-	28,539,860				1045,944,803

Schedule A-8 1988-89
All Funds - General Appropriations

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	BALANCE 6/30/89 CONTINUING
NATURAL RESOURCES,DEPT OF								
NON-BUDGET ACCOUNTS								
PROP TAX DEFERRL-SEG	774		774-					
LOTTERY BOARD-SEG			12					12
WORK INJ SUPPL BEN-S	2,536		281					2,817
LOC GOVT PROP INS-SE	100		100-					
STATE LIFE INS -SEG	4,202		4,003					8,205
PATIENTS COMP FD-SEG	2,585		3,997					6,582
MEDIATION FD-SEG	1,769		513					2,282
COMMON SCHOOL FD-SEG								
FIXED RETIRE TRUST-S	27,517		43,761					71,278
LOCAL GOVT INV - SEG								
HIST SOC TRUST-SEG	143		10					153
PUBLIC EMPL TRUST-SE	838		643					1,480
COMMON SCHOOL-SEG	2,237							2,237
GROUNWATER FD-SEG	169							169
ENVIRONMENTL RPR-SEG			40					40
UNIV TRUST INCOM-SEG	543		245-					299
VETERANS TRUST-SEG	7,927		2,429					10,356
VET MORTGAGE TR-SEG	622		294					916
INSURANCE RECOVERY								
GENERAL-PR	21,470		714,356	671,581				64,245
NATURAL RESOURCE-SEG	25,838		118,768	140,077				4,529
SUPPLEMENTATION OF PROG REV APP								
GENERAL-GPR								
GENERAL-PR	5,568,978		918,035-					4,650,943
NON-BUDGET ACCOUNTS								
GENERAL-PR	* 20,046,968		1,830,716-	7,124,907				11,091,345
TRANSPORTATION - SEG	80,732		2,080,600	2,271,678				110,346-
NATURAL RESOURCE-SEG	174,729		5,590					180,319
LOTTERY BOARD-SEG			3,471-	14,711-				11,240
LOC GOVT PROP INS-SE	260-							260-
STATE LIFE INS -SEG	4,071-		16					4,055-
PATIENTS COMP FD-SEG	3,802-		2,601-					6,403-
COMMON SCHOOL FD-SEG	480		480-					
FIXED RETIRE TRUST-S								
LOCAL GOVT INV - SEG	1016,017,365		159,778,584-					856,238,781
PUBLIC EMPL TRUST-SE	842-		884					42
VETERANS TRUST-SEG	270,527		55,544	47,629				278,443
VET MORTGAGE TR-SEG	6,213		1,119-					5,094
AGENCY TOTAL	1045,944,641	18,170,804	158,517,788-	26,645,095			1,461,151	877,491,410

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All Funds - General Appropriations

AGENCY	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
PROGRAM FUND	7/1/87 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/88 LAPSING	CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		1,055,711		1,055,711				
BUILDING TRUST FUND								
GENERAL-GPR		2,100,000		2,100,000				
STATE BUILDING PROGRAM								
GENERAL-GPR		40,861		40,861				
AGENCY TOTAL		3,196,572		3,196,572				
FUNCTION TOTAL GENERAL APPROPRIATIONS	1196,586,766	1296,164,016	681,833,861	832,772,105	136,819,323	1111,333,694	300,585	1093,358,938
RECAPITULATION								
GPR	398,711	1290,997,642		44,078,392	136,819,323	1110,157,220	300,585	40,834
PR	23,198,196		49,318,354	40,059,582				32,456,968
PR-F								
SEG	1172,989,859	5,166,374	632,515,508	748,634,131		1,176,474		1060,861,136
SEG-F								
TOTAL	1196,586,766	1296,164,016	681,833,861	832,772,105	136,819,323	1111,333,694	300,585	1093,358,938

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All Funds - General Appropriations

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE GENERAL PURPOSE	APPROPRIATIONS BY SOURCE PROGRAM	EXPENDITURES STATE OPERATIONS	EXPENDITURES AIDS	EXPENDITURES LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	BALANCE 6/30/89 CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		955,599		955,599				
BUILDING TRUST FUND								
GENERAL-GPR		2,650,000		2,650,000				
STATE BUILDING PROGRAM								
GENERAL-GPR		46,710		46,710				
AGENCY TOTAL		3,652,309		3,652,309				
FUNCTION TOTAL GENERAL APPROPRIATIONS	1093,358,775	1334,806,684	228,607,996	460,712,902	149,778,486	1124,819,251	1,461,151	920,001,666
RECAPITULATION								
GPR	40,834	1328,723,407		53,750,886	149,778,486	1123,426,974	1,461,151	346,745
PR	32,456,805		27,430,543	39,340,438-				20,546,911
PR-F								
SEG	1060,861,136	6,083,277	201,177,453	367,621,578		1,392,277		899,108,010
SEG-F								
TOTAL	1093,358,775	1334,806,684	228,607,996	460,712,902	149,778,486	1124,819,251	1,461,151	920,001,666